

City of West University Place, Texas

# 2001 Operating Budget

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## City Officials

Linda Lewis  
Mayor

## Members of the City Council

Burt Ballanfant  
Dr. John Bertini  
John K. Grubb  
Bill May

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Adopted October 30, 2000  
Ordinance #1657

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Robert (Sherman) Yehl  
City Manager

Walter Thomas  
Finance Director



City of West University Place, Texas

# 2001 Operating Budget

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# City of West University Place

*A Neighborhood City*



June 29, 2001

Mayor Linda Lewis  
City Council Members  
City of West University Place  
3800 University Boulevard  
West University Place, Texas 77005

Dear Mayor Lewis and City Council Members:

In compliance with State law and the City Charter, I am pleased to submit the Adopted 2001 Budget.

This Budget finances significant increases in the level of city services and includes increased debt service for the 2000 bonds that will be issued to finance infrastructure replacement. A substantial increase in assessed value and tax rates increases provides funding for this growth in expenditures.

The Budget includes a 15% increase in water and sewer rates, to fund increased debt service. A rate increase was included in the 2000 budget, but was deferred until the bonds were sold. This increase is within the projection supplied to citizens when the City's Infrastructure Replacement Program was initiated.

Other fees and services remain consistent with 2000.

The City's tax rate is divided into two components, the maintenance/operations rate and the debt service rate. The 2001 Budget recommends an increase of the maintenance/operations tax rate from 19 cents per \$100 valuation to 20.5 cents per \$100. This increase is needed to fund the 10 positions added to the General Fund budget and to finance the significant increase in police and fire officers compensation that went into effect on September 3, 2000. This plan increased officers salaries more than 25%. This pay increase taken together with staffing increases authorized in last year's budget and fully implemented in this year's budget increases personnel costs in the Police Department by 38%. The increase in the Fire Department's personnel costs amounts to 19%.

An annual budget cannot be assessed without first determining where the organization intends to go and how it intends to get there. The budget is the City's policy statement in that it represents priorities for the expenditure of public funds. This Budget has been created with these perspectives:

***The City is a service organization. The most important asset of a service organization is trained, motivated, and properly led employees.*** The Budget recognizes the need to recruit, train and keep a workforce that is capable of delivering services at the level the citizens expect. To insure that the City's compensation stays competitive, a 3.5% increase in non-public safety compensation has been anticipated. The recently implemented compensation plan for public safety employees includes increases based on seniority; these increases have also been anticipated.

The 2001 Operating Budget called for 99 employees to be funded by the City's General Fund, 14 to

be funded in the City's Water and Sewer Utility, and ten to be funded by the new Solid Waste Fund for a total of 123.

***The City's current services to citizens are to be given priority. Increases or decreases in service levels should be prominently and separately displayed.*** The Budget used baseline funding for all departments. Each department used last year's budget as a starting point for preparing this year's budget. There are no major changes to the baseline budget in 2001. A major enhancement to service levels was adopted in 2000. Funding for this enhancement and an increase in police and fire compensation, is included in the 2001 Budget.

***All fee schedules, user changes and charges for utility services should be reviewed and adjusted to ensure that rates are equitable and cover the cost of the service deemed appropriate by the City Council.*** As mentioned above, the 2001 Budget proposes a 15% increase in water and sewer revenues. Increased debt service in the Water and Sewer Fund and the need to position the fund financially for the next bond sale are the reasons for this proposed rate increase.

***The City will avoid budget and accounting procedures that balance the current budget at the expense of future budgets.*** This means that postponing necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges) or accruing future years revenues will be avoided. The 2001 Budget meets this standard.

***The City will follow long-range plans for capital improvements. A long-range plan for capital improvement should be prepared and updated each year. This plan may include (in years other than the first year of the plan) "un-funded" projects that carry out the City's long-term goals, but it should identify projects that can be completed with known funding sources.*** The following long-term capital improvements are moved from planning to implementation in the 2001 Budget:

Streetlights	\$100,000
Feasibility Studies	35,000

The infrastructure replacement program will complete priority areas 5B/6A. Work will continue in 6B, 7A, 7B, 8 and 12 during 2001. Engineering and planning for areas 9, 11A, 10 and 11B are included in the 2001 Budget. Future projects not yet funded, include acquiring and renovating the YMCA, Colonial Park, sidewalks and streetlights.

Funding for the remaining capital projects will become increasingly difficult since the General Fund balance is approaching a reasonable operating reserve. In the past excess fund balance in the General Fund was the primary funding source for Capital Projects. This source is almost exhausted. In the future, major capital projects will have to be financed by debt, or increased revenues.

***The City will maintain reserves adequate to ensure that resources are available annually for the replacement of vehicles and equipment.*** The Equipment Replacement Fund was created to comply with this policy. Funds will be transferred to the Equipment Replacement over the estimated service life of an asset so that funds will be available to replace the asset when it is fully depreciated.

***The City will maintain reserves that are adequate to protect against unforeseen events.*** The City's total reserves are very comfortable for a city our size, but they are not inexhaustible. The City has made considerable investment in infrastructure over the past several years. As pointed out above, since there is no funding available for major capital, other than fund balance and debt, the available balances have declined steadily since 1994. Also, the City has made a major commitment of fund balances to the infrastructure replacement program. The Fund Balance of all funds will be at 37% of revenues at the end of 2001.

	Beginning Balance	Estimated Revenues	Operating Expenditures	Transfers in (out)	Ending Balance
General Fund	\$ 3,748,171	\$ 8,221,180	\$ 8,221,680	\$ (800,000)	\$ 2,947,671
Debt Service Fund	949,832	4,577,000	4,493,610	-	1,033,222
Water and Sewer Fund	2,385,620	3,996,000	3,702,590	(550,000)	2,129,030
Water and Sewer Fund Capital Reserve	50,931	-	645,000	550,000	(44,069)
Solid Waste Fund	112,203	857,000	954,340	-	14,863
Capital Projects Fund	(364,154)	1,107,000	1,559,390	825,000	8,456
Infrastructure Replacement Fund	23,234,381	5,585,000	18,946,786	-	9,872,595
Equipment Replacement Fund	108,154	376,640	324,000	-	160,794
Parks Fund	7,661	2,200	-	-	9,861
Recycling Fund	59,542	91,500	44,000	(25,000)	82,042
Senior Services Activity Fund	-	15,100	15,000		100
Home Rehabilitation Fund	-	105,000	100,000		5,000
	<u>\$ 30,292,341</u>	<u>\$ 24,933,620</u>	<u>\$ 39,006,396</u>	<u>\$ -</u>	<u>\$ 16,214,465</u>

I am looking forward to working with you in further developing and expanding the City's financial plan and strategy for the future. The next year promises to be an exciting year for the City.

Sincerely



Robert P. Yehl  
City Manager

# Fund Balance 2001 Budget

## Combined Summary of Revenues and Changes

	General Fund	Water and Sewer Utility Fund		Solid Waste Fund	Debt Service Fund
		Water Utility Fund	Water Capital Fund		
<b>Beginning Balance</b>	<b>\$ 3,748,171</b>	<b>\$ 2,385,620</b>	<b>\$ 50,931</b>	<b>\$ 112,203</b>	<b>\$ 949,832</b>
<b>Revenues</b>					
Property Taxes	4,153,000				4,327,000
Franchise Taxes	835,000				
Sales Taxes	608,000				
Licenses and Permits	413,170				
Fees for Service	352,100	3,711,000		852,000	
Other charges and fees	113,310				
Recreation fees	355,000				
Fines and Court Costs	326,000				
Interest on Investments	280,000	275,000		5,000	250,000
Other Revenues	154,600				
Interfund Transactions	631,000	10,000	550,000		
<b>Total Revenues</b>	<b>8,221,180</b>	<b>3,996,000</b>	<b>550,000</b>	<b>857,000</b>	<b>4,577,000</b>
<b>Total Available Resources</b>	<b>11,969,351</b>	<b>6,381,620</b>	<b>600,931</b>	<b>969,203</b>	<b>5,526,832</b>
<b>Expenditures</b>					
General Government	2,648,050				
Public Safety	4,092,860				
Public Works	1,496,570				
Public Services	784,200				
Debt Service		948,940			4,493,610
Capital Projects			645,000		
Utilities		3,303,650		954,340	
<b>Total Expenditures</b>	<b>9,021,680</b>	<b>4,252,590</b>	<b>645,000</b>	<b>954,340</b>	<b>4,493,610</b>
<b>Ending Balance</b>	<b>\$ 2,947,671</b>	<b>\$ 2,129,030</b>	<b>\$ (44,069)</b>	<b>\$ 14,863</b>	<b>\$ 1,033,222</b>



# Fund Balance 2001 Budget

## Combined Summary of Revenues and Changes

	Capital Project Funds			Special Revenue Funds	
	Capital Projects Fund	Infra- structure Fund	Equipment Replacement Fund	Recycling Fund	Other Funds
<b>Beginning Balance</b>	<b>\$ (364,154)</b>	<b>\$ 23,234,381</b>	<b>\$ 108,154</b>	<b>\$ 59,542</b>	<b>\$ 7,661</b>
<b>Revenues</b>					
Property Taxes					
Franchise Taxes					
Sales Taxes					
Licenses and Permits					
Fees for Service					
Other charges and fees				90,000	
Recreation fees					15,000
Fines and Court Costs					
Interest on Investments	100,000	325,000	7,250	1,500	5,300
Other Revenues	1,007,000	5,260,000			102,000
Interfund Transactions	825,000		369,390		
<b>Total Revenues</b>	<b>1,932,000</b>	<b>5,585,000</b>	<b>376,640</b>	<b>91,500</b>	<b>122,300</b>
<b>Total Available Resources</b>	<b>1,567,846</b>	<b>28,819,381</b>	<b>484,794</b>	<b>151,042</b>	<b>129,961</b>
<b>Expenditures</b>					
General Government					
Public Safety					
Public Works				69,000	100,000
Public Services					15,000
Debt Service					
Capital Projects	1,559,390	18,946,786	324,000		
Utilities					
<b>Total Expenditures</b>	<b>1,559,390</b>	<b>18,946,786</b>	<b>324,000</b>	<b>69,000</b>	<b>115,000</b>
<b>Ending Balance</b>	<b>\$ 8,456</b>	<b>\$ 9,872,595</b>	<b>\$ 160,794</b>	<b>\$ 82,042</b>	<b>\$ 14,961</b>

# Fund Balance 2001 Budget

## Combined Summary of Revenues and Changes

	Total All Funds	
	2001 Budget	2000 Budget
<b>Beginning Balance</b>	<b>\$ 30,292,341</b>	<b>\$ 14,471,626</b>
<b>Revenues</b>		
Property Taxes	8,480,000	7,231,700
Franchise Taxes	835,000	739,000
Sales Taxes	608,000	556,000
Licenses and Permits	413,170	378,450
Fees for Service	4,915,100	4,516,000
Other charges and fees	203,310	126,300
Recreation fees	370,000	407,500
Fines and Court Costs	326,000	320,000
Interest on Investments	1,249,050	1,380,000
Other Revenues	6,523,600	2,430,500
Interfund Transactions	2,385,390	21,091,390
<b>Total Revenues</b>	<b>26,308,620</b>	<b>39,176,840</b>
<b>Total Available Resources</b>	<b>56,600,961</b>	<b>53,648,466</b>
<b>Expenditures</b>		
General Government	2,648,050	2,374,760
Public Safety	4,092,860	3,431,640
Public Works	1,665,570	1,384,500
Public Services	799,200	806,680
Debt Service	5,442,550	4,686,263
Capital Projects	21,475,176	14,212,620
Utilities	4,257,990	3,710,520
<b>Total Expenditures</b>	<b>40,381,396</b>	<b>30,606,983</b>
<b>Ending Balance</b>	<b>\$ 16,219,565</b>	<b>\$ 23,041,483</b>





# Summary

## Fund Description —

The General Fund accounts for revenue, expenditures, and transfers associated with municipal services not directly supported or accounted for in other funds.

## Fund Financial Activity —

The General Fund finances nearly all of the City's services. Issues such as the *ad valorem* tax rate, fees, objectives, levels of service, the number of employees, salaries and benefits are all determined during the preparation of the General Fund's budget. The General Fund is the source of funds for all six of the City's departments: Police, Fire, Public Works, Parks and Recreation, Finance, and Administration.

**Revenue Projections for 2000.** The 2000 Budget forecasted revenues to finance the General Fund's services at \$7,492,450. Based on collections and data available on August 31, 2000, this original estimate has been revised to \$7,674,380. Sales taxes generated from an audit of business locations and revenues generated from building activity both contributed to higher than expected revenues.

**Expenditure Estimated for 2000.** The 2000 Budget appropriated \$7,960,580. Of this amount, \$7,410,580 was to provide the General Fund's traditional services and \$550,000 to be transferred to other funds. Through August 31, 2000, it appears that actual expenditures will be above the appropriated amount by less than 1%, but the purchase of additional Park Property required a transfer to Capital Projects of an additional \$100,000.

**Financial Position in 2000.** By any standard of measure, the City of West University Place's General Fund will close 2000 in sound fiscal condition. The estimated balance available for appropriation will be approximately \$3.7 million. This amount represents 48.87% of estimated 2000 revenues. Put another way, the General Fund's Operations could be sustained for almost six months with no additional revenues.

While there is no formal standard of measure established to determine the amount of funds a City should retain in reserve, most analysts agree that it be no less than 25% of a fund's annual revenues. In view of the City's current debt position and the plan to issue still more debt, a higher fund balance seems prudent.

The City's General Fund Balance has declined \$1.8 million from the \$5.5 million available January 1, 1994. This decline was planned. The City used its reserves to update municipal facilities and to finance infrastructure. Further use of the Fund Balance to finance capital assets is planned but targeted fund balances will be reached in 2001.

## 2001 Budget —

**Projected Revenues.** The City's General Fund Revenues for fiscal 2001 are forecasted to increase 7.1% over 2000 estimated revenues. Total revenues are expected to be \$8,221,180.

Revenues from property taxes will grow by \$575,300, a 1.6% increase. The *ad valorem* tax rate dedicated to operations will be \$0.205, \$0.015 more than the rate levied last year. Assessed values grew from \$1.73 billion to \$2.0 billion (15.6%) due to a strong real estate market in the Houston area, and new construction.

Revenues generated by the City's one-cent sales tax are budgeted at \$600,000, 10% higher, based on a rebuilt shopping center coming into service in 2001.

Franchise taxes provide \$835,000, or 10.1% of the City's General Fund revenues. Reliant Energy announced a 17% utility rate hike, so revenues from this source are expected to increase by \$20,000.

As in previous years, the 2001 Budget anticipates a payment from the Water and Sewer Utility Enterprise Fund. This \$441,000 payment is a reimbursement for the Utility Fund's share of administrative costs. Meter reading, billing, accounting, legal, data processing and insurance are all budgeted in the General Fund in order to centralize these costs. Also, a transfer of \$190,000 from the Solid Waste Fund has been budgeted for similar services.

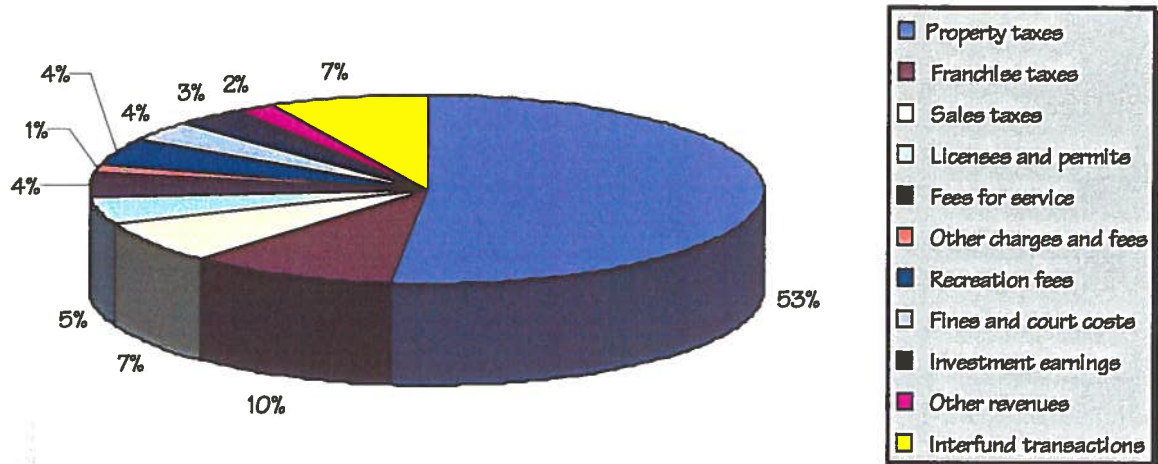
**Expenditures.** The 2001 Budget adopts an appropriation in the amount of \$9,021,680 in the General Fund. The General Fund's 2000 Budget was \$7,960,580, so this Budget represents a 15.8% increase. Personnel costs are expected to amount to \$6.0 million, up 14.5% over last year. The 2001 Budget includes performance and cost-of-living adjustments of 3.5% to increase compensation to non-police and fire personnel.

# General Fund 2001 Budget

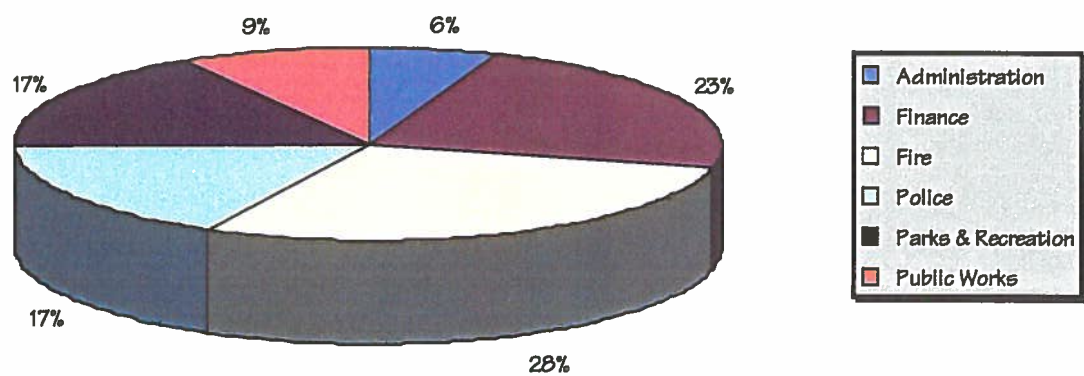
## Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Revenues:</b>				
Property taxes	\$ 3,309,186	\$ 3,577,700	\$ 3,602,000	\$ 4,153,000
Franchise taxes	818,327	739,000	805,000	835,000
Sales taxes	543,556	556,000	746,000	608,000
Licenses and Permits	396,486	378,450	420,170	413,170
Fees for service	286,819	339,000	260,600	352,100
Other charges and fees	131,480	126,300	123,010	113,310
Recreation fees	378,465	407,500	352,000	355,000
Fines and court costs	307,058	320,000	320,000	326,000
Investment earnings	306,790	325,000	310,000	280,000
Other revenues	151,515	92,500	104,600	154,600
Interfund transactions	630,558	631,000	631,000	631,000
<b>Total Revenues</b>	<b>7,260,240</b>	<b>7,492,450</b>	<b>7,674,380</b>	<b>8,221,180</b>
<b>Expenditures</b>				
Administration	496,961	495,300	566,531	543,680
Finance	1,606,058	1,879,460	1,962,490	2,104,370
Police	1,707,395	2,028,230	1,969,800	2,552,480
Fire	1,338,593	1,403,410	1,448,225	1,540,380
Public Works	1,478,316	1,384,500	1,436,875	1,496,570
Parks and Recreation	806,537	769,680	763,488	784,200
<b>Total Expenditures</b>	<b>7,433,860</b>	<b>7,960,580</b>	<b>8,147,409</b>	<b>9,021,680</b>
<b>Net Revenues (Expenditure)</b>	<b>(173,620)</b>	<b>(468,130)</b>	<b>(473,029)</b>	<b>(800,500)</b>
<b>Beginning Balance</b>	<b>4,394,820</b>	<b>4,221,200</b>	<b>4,221,200</b>	<b>3,748,171</b>
<b>Ending Balance</b>	<b>\$ 4,221,200</b>	<b>\$ 3,753,070</b>	<b>\$ 3,748,171</b>	<b>\$ 2,947,671</b>

### Distribution of Revenue by Source



### Distribution of Revenues by Function

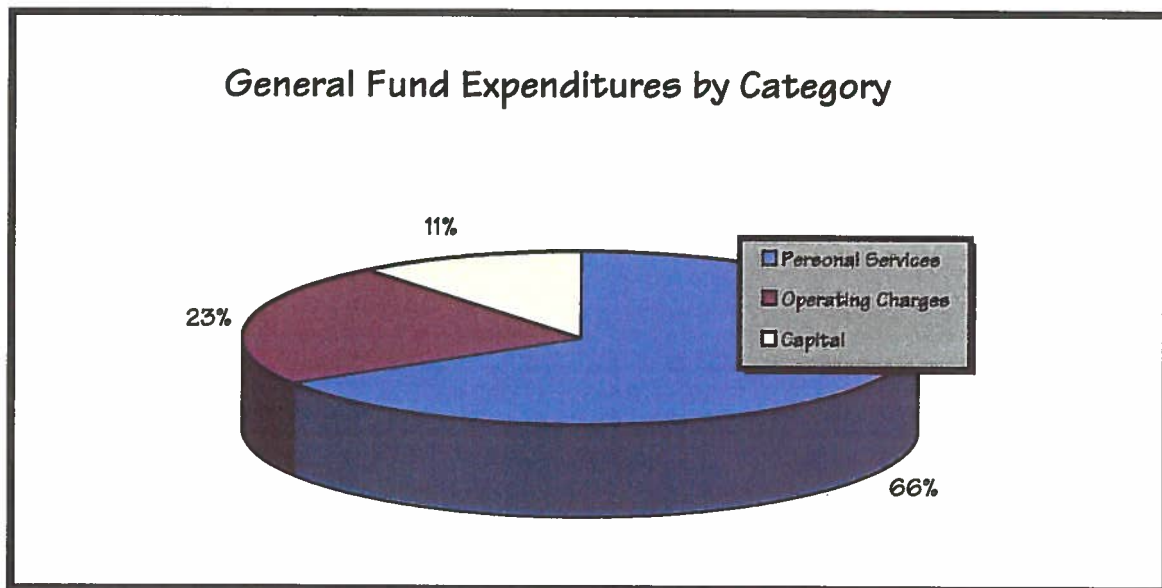


## 2001 Budget General Fund Expenditures

by Major Cost Category

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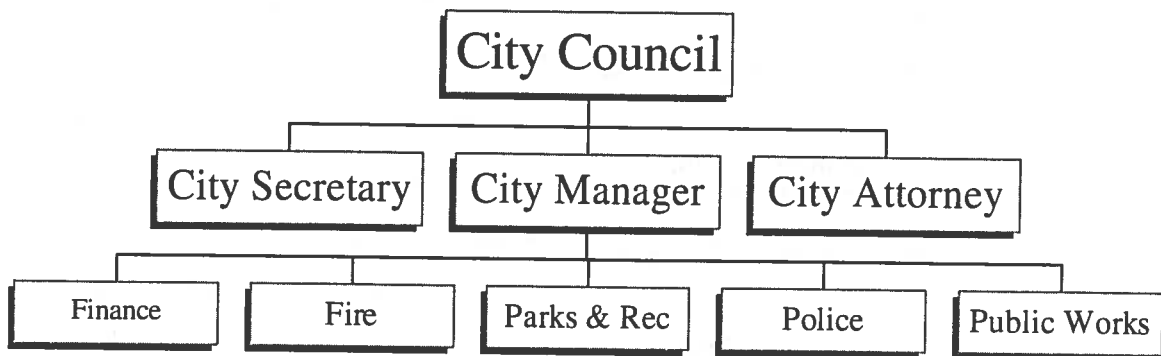
Personal Services	\$	5,957,450
Operating Charges	\$	2,095,350
Capital	\$	968,880
Total	\$	<u>9,021,680</u>





# Administration

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## Department Mission —

*To effectively and efficiently implement and administer the policies established by the City Council.*

## Activity Summary

The Department of Administration is responsible to the City Council for the efficient delivery of City services. The City Manager serves as chief administrative officer and has day to day responsibility for the operation of all City activities. The City Secretary is responsible to the City Council for maintaining ordinances, resolutions, meeting minutes, and legally required publications. The City Attorney provides City Council with general counsel, litigation, contract review, and ordinance review.

### *Accomplishments in 2000:*

- Received grants for Town Center and Home Repair.
- Developed a local government agreement with Southside Place for inspection services.
- Implemented recommendations of Traffic Task Force.
- Concluded a review of the City Charter.

- Instituted a new Police and Fire salary system.
- Conducted customer training for 60 staff.
- Conducted sexual harassment training for supervisors/management staff.

### *Objectives for 2001:*

- Conduct a municipal election.
- Begin pedestrian improvements in Town Center and Edloe Linear Greenway.
- Continue accelerated infrastructure program.
- Begin sidewalk replacement program.
- Continue to enhance website.

### *Major Budget Items:*

- Legal fees and Consultants — \$82,000.
- *City Currents* publication and mailing costs — \$25,000.

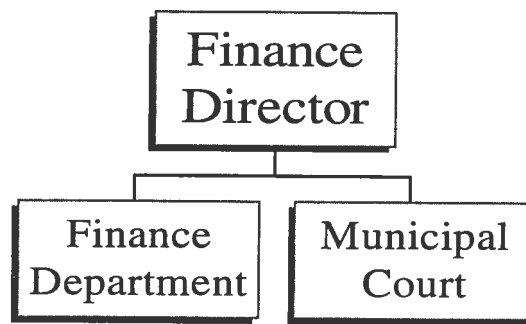
Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Personnel	\$ 235,398	\$ 251,267	\$ 300,400	\$ 351,000	\$ 332,680
Operating charges	190,887	237,140	189,900	211,100	206,000
Capital	3,826	8,550	5,000	4,431	5,000
<b>Total</b>	<b>\$ 430,111</b>	<b>\$ 496,957</b>	<b>\$ 495,300</b>	<b>\$ 566,531</b>	<b>\$ 543,680</b>

## Expenditure Detail

<i>Administration</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Salaries and wages</b>	\$ 169,653	\$ 182,382	\$ 216,500	\$ 239,100	\$ 241,630
Overtime	538	965	3,690	3,500	3,870
Longevity	581	687	1,810	2,100	2,050
Auto allowance	7,155	7,224	7,200	7,200	7,220
Part-time/temporary	6,355	-	-	-	-
Retirement contribution	19,756	23,954	29,120	32,000	32,660
Social security cont.	11,949	13,060	16,020	19,000	17,250
Health care benefits	10,240	13,993	12,390	13,700	13,270
Workers' compensation	288	541	670	900	730
Employee relations	8,883	8,461	7,500	30,000	11,000
Employee tuition	-	-	5,500	3,500	3,000
<b>Total - Personnel</b>	<b>235,398</b>	<b>251,267</b>	<b>300,400</b>	<b>351,000</b>	<b>332,680</b>
<b>Communications costs</b>	50,126	48,483	50,000	60,000	48,000
Printing and binding	2,362	1,930	-	-	-
Community relations	24,057	9,923	10,000	5,000	10,000
Legal	62,040	98,745	60,000	75,000	60,000
Consultants	23,011	9,452	22,000	22,000	22,000
Professional dues	2,428	5,820	4,100	4,100	4,450
Publications	5,361	2,334	6,400	4,500	7,700
Equipment maintenance	3,705	5,417	2,500	7,000	2,500
Election expense	-	5,549	-	1,500	7,000
Recruiting and hiring	-	29,009	16,500	16,100	20,000
Equipment lease/rental	1,121	560	3,000	4,500	4,500
Office supplies	4,860	11,755	7,500	3,500	8,200
Travel and training	11,816	8,163	7,900	7,900	11,650
<b>Total - Operating charges</b>	<b>190,887</b>	<b>237,140</b>	<b>189,900</b>	<b>211,100</b>	<b>206,000</b>
Data processing equipment	3,826	8,550	5,000	4,431	5,000
<b>Total - Capital</b>	<b>3,826</b>	<b>8,550</b>	<b>5,000</b>	<b>4,431</b>	<b>5,000</b>
<b>Total-Administration</b>	<b>\$ 430,111</b>	<b>\$ 496,957</b>	<b>\$ 495,300</b>	<b>\$ 566,531</b>	<b>\$ 543,680</b>

# Finance

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## Department Mission —

*To provide useful financial management services to other City Departments, timely and accurate billing to citizens, fair and efficient administration of the municipal court, and useful financial reporting to the City's financial stakeholders.*

## Activity Summary

The City's Finance Department is charged with the responsibility to provide the general supervision to this Department's two divisions. The Finance Department provides a wide range of financial and administrative services to citizens and other City Departments including: utility and tax billing, purchasing, budgeting, risk management, cash management, personnel, payroll, accounts payable, and financial reporting. The Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a satisfactory way are included in this budget.

### *Accomplishments in 2000:*

- Implemented software that allowed automated clearing house (ACH) transactions for water utility payments.
- Converted Direct Link billings to central computer system, allowing for cash receipts to be taken by the Finance Department.

### *Objectives for 2001:*

- Compile an accounting procedure manual.

- Implement ACH payment program for Direct Link.
- Issue the Comprehensive Annual Financial Report by April 30, 2001.

### *Major budget expenditures:*

- Harris County Central Appraisal District — \$60,000. Required payment for appraisal services.
- Audit fees — \$25,000. Significant increase expected due to required changes in reporting.
- Meter Reading Service — \$39,000. Cost of contracted meter reading services.
- Software support — \$35,000. Annual support for financial software.
- Electricity for street lights — \$150,000.
- Insurance — \$141,100.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Administration</b>					
Personnel	\$ 400,429	\$ 419,457	\$ 338,890	\$ 354,650	\$ 391,520
Operating charges	325,755	336,346	275,500	272,600	309,440
Capital	-	3,444	4,500	4,500	17,500
Total	726,184	759,247	618,890	631,750	718,460
<b>Municipal Court</b>					
Personnel	141,307	158,823	161,450	161,300	152,190
Operating charges	7,106	12,628	12,220	10,100	12,820
Capital	1,995	-	1,500	1,500	3,000
Total	150,408	171,451	175,170	172,900	168,010
<b>City-Wide Charges</b>					
Personnel	27,407	70,995	174,300	128,600	45,600
Operating charges	566,777	604,365	911,100	999,240	1,172,300
Total	594,184	675,360	1,085,400	1,127,840	1,217,900
<b>Total - Department</b>	<b>\$ 1,470,776</b>	<b>\$ 1,606,058</b>	<b>\$ 1,879,460</b>	<b>\$ 1,932,490</b>	<b>\$ 2,104,370</b>

## Expenditure Detail

<i>Finance</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1998	1999	2000	2000	2001
<b>Salaries and wages</b>	\$ 261,894	\$ 295,022	\$ 227,970	\$ 250,500	\$ 272,730
Overtime	25,011	7,946	9,810	7,100	9,770
Longevity	3,205	3,719	2,580	3,000	2,830
Auto allowance	3,503	3,612	3,600	3,600	3,600
Part-time/temporary	19,177	9,766	8,420	3,500	-
Retirement contribution	33,108	37,862	31,370	32,600	37,740
Social security cont.	22,209	22,556	18,610	19,900	21,220
Health care benefits	27,936	34,501	31,810	32,800	40,260
Workers' compensation	385	641	720	900	870
Employee relations	4,001	3,653	1,000	750	1,000
Employee tuition	-	179	3,000	-	1,500
<b>Total - Personnel</b>	<b>400,429</b>	<b>419,457</b>	<b>338,890</b>	<b>354,650</b>	<b>391,520</b>
<b>Communications costs</b>	72,544	57,897	39,000	25,000	56,000
Consultants	10,752	17,965	-	1,500	-
Other contracted svcs	128,659	144,830	168,600	150,000	184,000
Professional dues	8,390	16,922	1,000	2,000	1,200
Publications	4,156	3,443	1,100	1,100	1,500
Equipment maintenance	25,048	48,239	30,000	55,000	30,000
Recruiting and hiring	24,685	10,572	-	-	-
Equipment lease/rental	-	3,551	4,500	6,000	6,000
Facilities	9,629	8,030	2,500	8,000	3,600
Office supplies	10,210	6,631	10,000	7,500	10,000
Operating supplies	11,050	13,585	14,000	10,000	12,500
Travel and training	20,632	4,681	4,800	6,500	4,640
<b>Total - Operating Charges</b>	<b>325,755</b>	<b>336,346</b>	<b>275,500</b>	<b>272,600</b>	<b>309,440</b>
<b>Data processing hardware</b>	-	3,444	4,500	4,500	17,500
	-	3,444	4,500	4,500	17,500
	<b>\$ 726,184</b>	<b>\$ 759,247</b>	<b>\$ 618,890</b>	<b>\$ 631,750</b>	<b>\$ 718,460</b>

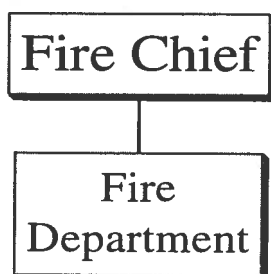
## Expenditure Detail

<i>Court</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salaries and wages	\$ 105,961	123,406	\$ 119,500	\$ 120,200	\$ 107,110
Overtime	8,002	3,636	9,000	6,500	10,600
Longevity	1,992	2,229	2,100	2,400	2,350
Retirement contribution	8,128	9,933	9,600	10,300	11,250
Social security cont.	8,305	9,157	10,000	9,500	8,900
Health care benefits	8,813	10,215	11,050	11,300	11,700
Workers' compensation	106	247	200	1,100	280
<b>Total - Personnel</b>	<b>141,307</b>	<b>158,823</b>	<b>161,450</b>	<b>161,300</b>	<b>152,190</b>
Communication costs	1,868	2,587	4,200	4,200	3,700
Other contracts svcs	346	282	900	900	900
Professional dues	286	605	400	400	400
Publications	34	1,109	400	400	1,000
Equipment maintenance	808	5,467	1,000	1,000	1,500
Office supplies	1,894	954	2,200	1,500	2,200
Travel and training	1,870	1,624	3,120	1,700	3,120
<b>Total - Operating Charges</b>	<b>7,106</b>	<b>12,628</b>	<b>12,220</b>	<b>10,100</b>	<b>12,820</b>
Data processing equipment	1,995	-	1,500	1,500	3,000
<b>Total - Capital</b>	<b>1,995</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>
	<b>\$ 150,408</b>	<b>\$ 171,451</b>	<b>\$ 175,170</b>	<b>\$ 172,900</b>	<b>\$ 168,010</b>

## Expenditure Detail

<i>City-Wide Charges</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Consultants	\$ 27,407	\$ 83,713	\$ -	\$ -	\$ -
Salary & wage adjustment	-	-	130,000	90,000	-
Compensation to term. Emp.	-	(13,008)	30,000	30,000	30,000
Healthcare Benefits	-	-	5,700	-	6,000
Employee relations	-	290	5,000	5,000	6,000
Employee assistance	-	-	3,600	3,600	3,600
<b>Total-Personnel</b>	<b>27,407</b>	<b>70,995</b>	<b>174,300</b>	<b>128,600</b>	<b>45,600</b>
General liability ins	22,301	23,598	35,000	20,000	22,000
Auto liability	47,533	37,346	44,000	28,000	31,000
Auto physical damage	7,231	14,828	13,000	13,500	14,500
Errors and omissions	21,313	22,478	25,000	19,500	22,000
Real and personal prop.	18,498	776	21,000	800	900
Boiler and machinery	578	2,312	-	-	5,000
Crime and coverage fidelity	407	1,627	-	1,640	1,800
Real and pers property	5,190	20,596	-	20,800	22,800
Other	1,858	(9,403)	3,100	5,000	5,000
Electricity	65,385	175,024	150,000	160,000	175,000
Other utilities	58,148	-	-	-	37,300
Software licenses	-	-	20,000	35,000	-
City manager's contingency	18,335	15,183	50,000	45,000	35,000
Transfer to capital project	100,000	200,000	550,000	650,000	800,000
Transfer to solid waste	200,000	100,000	-	-	-
<b>Total-Operating Charges</b>	<b>566,777</b>	<b>604,365</b>	<b>911,100</b>	<b>999,240</b>	<b>1,172,300</b>
	<b>\$ 594,184</b>	<b>\$ 675,360</b>	<b>\$1,085,400</b>	<b>\$1,127,840</b>	<b>\$1,217,900</b>





## Department Mission —

*To protect lives and health of the citizens of West University Place and their property from fire, man-made or natural disasters, and contagious diseases.*

## Activity Summary

The Fire Department is responsible for protecting lives and property from fire and natural disasters. The City's Fire Department provides fire suppression, emergency medical services with advanced life support capability practiced by trained paramedics, fire inspections, and health services.

### *Accomplishments in 2000:*

- Implemented inspection and education programs to meet ISO standards.
- Updated medical protocols and tested all EMS personnel.
- Hired a full-time Fire Marshall.

### *Objectives for 2001:*

- Conduct ISO inspection to improve class rating.

- Train two fire fighters as paramedics.
- Purchase new fire protection clothing.

### *Major Budget Items:*

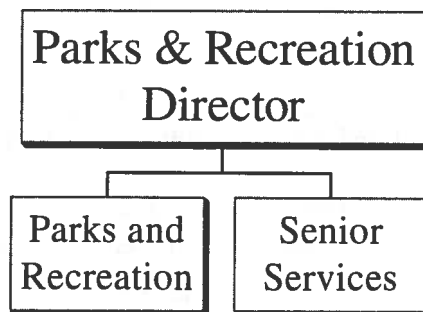
- Communication expense — \$22,930. Wireless communications.
- Operating supplies — \$30,000. Firefighting supplies.
- Other contracted services — \$14,800. Mosquito spraying contract and Medical Director.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Personnel	\$ 1,164,369	\$ 1,199,364	\$ 1,196,760	\$ 1,282,540	\$ 1,387,690
Operating charges	116,159	128,622	161,750	164,165	137,690
Capital	2,417	10,607	44,900	1,520	15,000
<b>Total</b>	<b>\$ 1,282,945</b>	<b>\$ 1,338,593</b>	<b>\$ 1,403,410</b>	<b>\$ 1,448,225</b>	<b>\$ 1,540,380</b>

## Expenditure Detail

<i>Fire</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Salaries and wages</b>	\$ 841,813	\$ 869,927	\$ 855,560	\$ 919,000	\$ 951,390
Overtime	18,976	15,781	15,000	42,400	60,160
Longevity	18,094	19,294	19,320	21,400	20,280
Auto allowance	3,503	3,612	3,600	3,600	3,600
Part-time/temporary	39,572	9,556	25,000	-	25,000
Retirement contribution	101,865	118,854	116,070	123,500	139,280
Social security cont.	69,073	69,426	69,120	69,000	77,920
Health care benefits	63,014	81,130	79,440	86,000	87,940
Workers' compensation	7,938	11,218	12,410	16,400	15,120
Employee relations	521	-	1,240	1,240	2,000
Employee tuition	-	566	-	-	5,000
<b>Total - Personnel</b>	<b>1,164,369</b>	<b>1,199,364</b>	<b>1,196,760</b>	<b>1,282,540</b>	<b>1,387,690</b>
Communication costs	18,058	44,812	37,870	55,000	22,930
Community relations	2,980	1,474	6,000	6,000	6,000
Other contracted svcs	12,731	11,629	13,400	13,400	14,800
Professional dues	1,390	850	1,380	1,165	1,130
Publications	30	541	300	300	-
Equipment replacement	11,593	15	17,000	17,000	17,000
Equipment maintenance	9,565	6,074	8,000	15,000	10,000
Vehicle maintenance	13,618	11,092	10,000	7,500	10,000
Office supplies	2,248	3,409	3,500	3,500	3,500
Operating supplies	27,556	28,306	35,000	27,500	30,000
Fuel	3,568	3,527	2,800	2,800	3,000
Travel and training	12,822	16,893	26,500	15,000	19,330
<b>Total - Operating Charges</b>	<b>116,159</b>	<b>128,622</b>	<b>161,750</b>	<b>164,165</b>	<b>137,690</b>
Data processing equipment	-	-	-	1,520	-
Other equipment	2,417	10,607	44,900	-	15,000
<b>Total - Capital</b>	<b>2,417</b>	<b>10,607</b>	<b>44,900</b>	<b>1,520</b>	<b>15,000</b>
<b>Total - Fire Department</b>	<b>\$1,282,945</b>	<b>\$1,338,593</b>	<b>\$1,403,410</b>	<b>\$1,448,225</b>	<b>\$1,540,380</b>

# **Parks and Recreation**



## **Department Mission —**

*To provide the City residents of every age recreation, health, fitness, and athletic programs.*

## Activity Summary

The Parks and Recreation Department oversees recreation programs, senior services, special events, grounds and right-of-way maintenance, as well as the development and maintenance of parks.

### *Accomplishments in 2000:*

- Reviewed and revised fees at Colonial Park.
- Organized a city-wide block party.
- Completed renovation of Whitt Johnson Park.

### *Objectives for 2001:*

- Implement "Tour the Park" bike race.
- Assist in Home Place Celebration.
- Complete master plan for Colonial Park.

- Complete renovations to Whitt Johnson Park.

### *Major Budget Items:*

- Grounds and right of way maintenance — \$70,000. Mowing and maintaining City owned property.
- Utilities — \$72,000. Pays for lighting at baseball fields and the Community Center.
- Contract sports program — \$27,000. Payment to Tri-Sports for youth sports program.
- Part Time/Temporary employees — \$180,000. Employees to staff the swimming pool, serve as lifeguards, staff the recreation building, provide recreation services, and maintain city facilities.
- Swimming pool maintenance — \$19,000.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Parks &amp; Recreation</b>					
Personnel	\$ 329,971	\$ 342,894	\$ 352,300	\$ 377,768	\$ 358,590
Operating charges	217,866	316,504	265,670	243,500	245,570
Capital	-	7,196	9,500	10,200	23,700
Total	547,837	666,594	627,470	631,468	627,860
<b>Senior Services</b>					
Personnel	104,575	116,820	117,160	113,470	123,490
Operating charges	22,240	19,736	25,050	18,550	24,850
Capital	-	3,387	-	-	8,000
Total	126,815	139,943	142,210	132,020	156,340
<b>Total - Parks &amp; Rec</b>	<b>\$ 674,652</b>	<b>\$ 806,537</b>	<b>\$ 769,680</b>	<b>\$ 763,488</b>	<b>\$ 784,200</b>

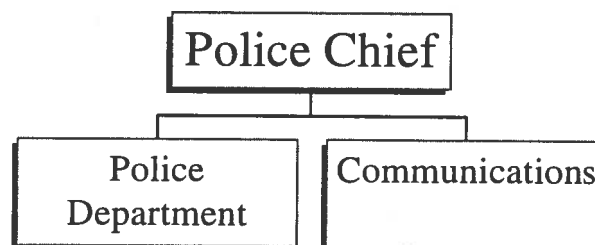
## Expenditure Detail

<i>Parks and Recreation</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salary and wages	\$ 200,232	\$ 149,663	\$ 116,180	\$ 224,000	\$ 209,790
Overtime	1,744	756	600	1,500	1,000
Longevity	687	966	970	970	840
Automobile Allowance	3,503	4,833	4,800	3,750	3,600
Part-time/temporary	80,571	141,065	180,000	97,000	104,890
Retirement contribution	13,957	16,215	15,850	15,850	17,960
Social security cont.	18,546	18,447	20,100	22,470	10,180
Health care benefits	5,662	7,342	6,590	6,500	6,690
Workers' compensation	2,495	3,607	5,610	4,128	2,140
Employee relations	1,500	-	100	100	-
Employee tuition	1,074	-	1,500	1,500	1,500
<b>Total - Personnel</b>	<b>329,971</b>	<b>342,894</b>	<b>352,300</b>	<b>377,768</b>	<b>358,590</b>
Communication costs	3,491	21,162	7,300	10,000	1,500
Community relations		55,929	25,000	10,000	10,000
Tri - sports	27,000	27,000	27,000	27,000	27,000
Equipment replacement	12,829	12,500	12,500	12,500	12,500
Equipment maintenance	4,430	3,277	1,300	5,000	2,000
Building and grounds	63,076	66,601	70,000	67,000	70,000
Swimming pool maint.	17,418	24,670	19,000	19,000	19,000
Recruiting and hiring	940	-	-	-	-
Equipment lease/rental	1,310	744	3,000	4,500	3,000
Office supplies	3,277	4,665	3,500	3,000	3,500
Operating supplies	11,518	14,638	15,000	12,000	15,000
Treatment chemicals	7,228	6,793	7,000	6,000	7,000
Travel and training	1,072	3,611	3,070	2,500	3,070
Electricity	64,277	74,914	72,000	65,000	72,000
<b>Total - Operating Charges</b>	<b>217,866</b>	<b>316,504</b>	<b>265,670</b>	<b>243,500</b>	<b>245,570</b>
Furniture and equipment	-	7,196	6,600	7,250	-
Data processing equip.	-	-	2,900	2,950	3,100
Other equipment	-	-	-	-	20,600
<b>Total - Capital</b>	<b>-</b>	<b>7,196</b>	<b>9,500</b>	<b>10,200</b>	<b>23,700</b>
	<b>\$ 547,837</b>	<b>\$ 666,594</b>	<b>\$ 627,470</b>	<b>\$ 631,468</b>	<b>\$ 627,860</b>

## Expenditure Detail

<i>Senior Services</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salary and wages	\$ 74,149	\$ 79,198	\$ 75,680	\$ 79,580	\$ 84,820
Overtime	-	952	2,000	500	2,170
Longevity	2,080	1,448	1,450	1,080	1,020
Part-time/temporary	4,375	4,460	7,000	1,800	3,500
Retirement contribution	7,572	10,537	10,610	10,450	11,840
Social security cont.	5,683	6,125	6,390	6,200	5,660
Health care benefits	10,415	13,260	13,070	12,900	13,480
Workers' compensation	301	840	960	960	1,000
<b>Total - Personnel</b>	<b>104,575</b>	<b>116,820</b>	<b>117,160</b>	<b>113,470</b>	<b>123,490</b>
Communication costs	4,477	3,067	5,000	1,500	3,000
Community relations	6,843	6,344	6,800	6,800	8,000
Boards and committees	-	-	2,500	1,000	2,900
Professional dues	135	160	300	150	300
Publications	45	-	-	-	-
Equipment replacement	3,840	3,900	3,900	3,900	3,900
Equipment maintenance	440	2,611	1,200	1,200	1,200
Vehicle maintenance	3,177	626	1,200	500	1,200
Equipment lease/rental	1,171	744	800	400	1,000
Office supplies	234	285	800	700	800
Operating supplies	1,303	840	1,300	1,000	1,300
Fuel	575	1,100	1,000	1,400	1,000
Travel and training	-	59	250	-	250
<b>Total - Operating Charges</b>	<b>22,240</b>	<b>19,736</b>	<b>25,050</b>	<b>18,550</b>	<b>24,850</b>
Furniture & equipment	-	-	-	-	7,000
Data processing equip.	-	3,387	-	-	1,000
<b>Total - Capital</b>	<b>-</b>	<b>3,387</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>Total - Department</b>	<b>\$ 126,815</b>	<b>\$ 139,943</b>	<b>\$ 142,210</b>	<b>\$ 132,020</b>	<b>\$ 156,340</b>

# Police



## **Department Mission —**

*To preserve the peace and to protect life and property by enforcing federal, state, and local laws.*



## Activity Summary

The Police Department is responsible for preserving the peace and basic law enforcement in the City. The Department also has assumed responsibility for the operations of the new central alarm monitoring system, Direct Link.

### *Accomplishments in 2000:*

- Converted Direct Link billing to centralized database.
- Reduced major crime and increased crime clearance rate.
- Implemented new compensation plan.
- Hired and trained three new officers.

### *Objectives for 2001:*

- Complete the reorganization of the patrol division.

- Complete work on regaining national accreditation.
- Develop an accurate documentation system to record and track all fixed assets.

### *Major Budget Items:*

- Equipment maintenance — \$20,000. Maintenance contract for public safety dispatch software.
- *Direct Link* consultant — \$55,000.
- Equipment replacement.
- Other equipment — \$45,480. Purchase computer equipment, furniture, and supplies.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Police</b>					
Personnel	\$ 1,246,374	\$ 1,166,693	\$ 1,282,450	\$ 1,285,500	\$ 1,721,000
Operating charges	224,579	227,939	304,940	299,000	313,280
Capital	27,377	18,850	49,400	49,400	51,480
<b>Total</b>	<b>1,498,330</b>	<b>1,413,482</b>	<b>1,636,790</b>	<b>1,633,900</b>	<b>2,085,760</b>
<b>Communications</b>					
Personnel	175,554	244,359	319,820	270,400	384,250
Operating charges	38,374	49,554	71,620	65,500	82,470
<b>Total</b>	<b>213,928</b>	<b>293,913</b>	<b>391,440</b>	<b>335,900</b>	<b>466,720</b>
<b>Total - Department</b>	<b>\$ 1,712,258</b>	<b>\$ 1,707,395</b>	<b>\$ 2,028,230</b>	<b>\$ 1,969,800</b>	<b>\$ 2,552,480</b>

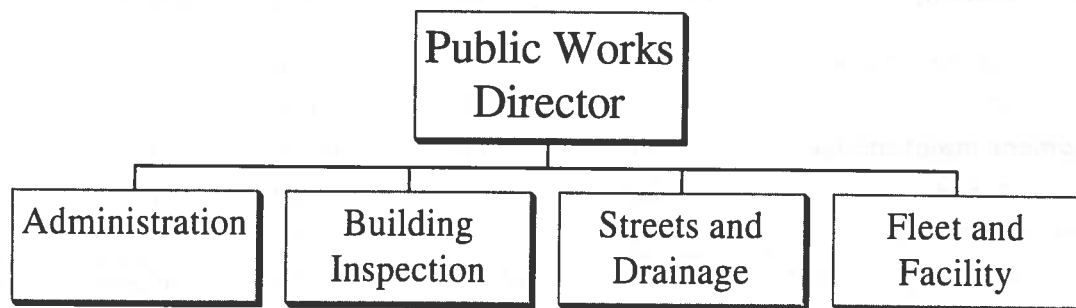
## Expenditure Detail

<i>Police</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salaries and wages	\$ 827,395	\$ 809,624	\$ 833,950	\$ 908,800	\$1,166,520
Overtime	107,145	49,792	101,000	75,800	107,550
Longevity	16,944	8,919	9,090	9,100	8,850
Auto allowance	3,653	3,312	3,600	3,600	3,600
Part-time/temporary	1,877	1,739	4,510	3,200	-
Retirement contribution	114,210	115,290	122,910	102,900	173,050
Social security cont.	71,347	66,540	71,260	61,000	96,190
Health care benefits	91,411	89,280	112,080	89,400	124,300
Workers' compensation	11,890	20,152	22,190	29,700	35,940
Employee relations	502	2,045	1,860	2,000	2,000
Employee tuition	-	-	-	-	3,000
<b>Total - Personnel</b>	<b>1,246,374</b>	<b>1,166,693</b>	<b>1,282,450</b>	<b>1,285,500</b>	<b>1,721,000</b>
Communication costs	18,971	8,262	14,000	14,000	10,000
Community relations	4,424	1,610	7,750	4,000	7,750
Professional dues	71	7,750	330	700	2,000
Publications	1,458	1,543	1,830	1,500	1,830
Law enforcement liability	10,715	13,662	15,000	15,000	15,000
Equipment replacement	94,887	94,695	118,300	118,300	95,300
Equipment maintenance	10,034	26,566	35,950	42,000	45,000
Vehicle maintenance	18,866	16,348	21,400	15,000	21,400
Recruiting and hiring	10,075	213	-	7,500	-
Apprehension and jailing	1,862	1,881	1,500	2,000	3,000
Equipment lease/rental	3,393	4,138	4,700	8,000	10,500
Facilities	480	5,895	16,500	16,500	16,500
Office supplies	9,763	6,988	9,000	8,500	10,000
Operating supplies	21,125	19,382	17,000	17,000	20,000
Fuel	11,455	9,332	18,000	20,000	25,000
Travel and training	7,000	9,674	23,680	9,000	30,000
<b>Total - Operating Charges</b>	<b>224,579</b>	<b>227,939</b>	<b>304,940</b>	<b>299,000</b>	<b>313,280</b>
Other Equipment	19,619	16,005	46,200	46,200	45,480
Data processing equipment	7,758	2,845	3,200	3,200	6,000
<b>Total - Capital</b>	<b>27,377</b>	<b>18,850</b>	<b>49,400</b>	<b>49,400</b>	<b>51,480</b>
<b>Total - Police Department</b>	<b>\$1,498,330</b>	<b>\$1,413,482</b>	<b>\$1,636,790</b>	<b>\$1,633,900</b>	<b>\$2,085,760</b>

## Expenditure Detail

<i>Communications</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Salaries and wages</b>	\$ 108,935	\$ 169,690	\$ 210,660	\$ 195,400	\$ 280,680
<b>Overtime</b>	15,879	8,539	12,000	10,200	11,600
<b>Longevity</b>	656	1,191	1,240	1,300	1,140
<b>Part-time/temporary</b>	-	5,816	2,400	2,400	-
<b>Retirement contribution</b>	14,439	23,008	30,390	27,100	34,710
<b>Social security cont.</b>	9,657	13,605	20,660	16,000	20,370
<b>Health care benefits</b>	22,697	21,351	41,840	17,200	35,240
<b>Workers' compensation</b>	3,291	1,159	630	800	510
<b>Total - Personnel</b>	<b>175,554</b>	<b>244,359</b>	<b>319,820</b>	<b>270,400</b>	<b>384,250</b>
<b>Communication costs</b>	32,412	16,645	10,620	5,000	7,620
<b>Other contract svcs</b>	2,760	28,755	45,000	45,000	55,000
<b>Equipment maintenance</b>	2,170	2,758	6,750	12,000	10,000
<b>Office supplies</b>	860	864	7,250	1,500	7,250
<b>Travel and training</b>	172	532	2,000	2,000	2,600
<b>Total - Operating Charges</b>	<b>38,374</b>	<b>49,554</b>	<b>71,620</b>	<b>65,500</b>	<b>82,470</b>
<b>Total - Communications</b>	<b>\$ 213,928</b>	<b>\$ 293,913</b>	<b>\$ 391,440</b>	<b>\$ 335,900</b>	<b>\$ 466,720</b>

# Public Works



## Department Mission —

*The Department's mission is to provide the following services: (1) maintain the City's streets at a level consistent with a modern urban area; (2) maintain the City's drainage system to insure that storm water is removed at the peak levels for which the system was designed; (3) insure the City's fleet of motor vehicles are maintained at highest standards of safety and efficiency; (4) insure that the City's buildings are maintained to be an attractive and comfortable environment to conduct the City's business; and (5) enforce the City's building, plumbing, and electrical codes to insure the construction and maintenance of safe residential and commercial structures.*

## Activity Summary

The Public Works Department is responsible for the City's civil engineering, utility, and internal maintenance services. This diverse department encompasses street and drainage maintenance, enforcing building codes, solid waste collection, and maintaining the City's buildings and vehicles.

### *Accomplishments in 2000:*

- Accelerated the Infrastructure Replacement Program.
- Hired new inspector in agreement with Southside Place.
- Updated Development Services Fees.

### *Objectives for 2001:*

- Evaluate need for GIS/Mapping project.
- Initiate a feasibility study on relocating the Solid Waste and Street Divisions to the Recycling Center Facility.

### *Major Budget Items:*

- Building maintenance — \$63,100.
- Maintenance of streets and drainage systems — \$30,000.
- Custodial contract for city facilities — \$55,000.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Administration</b>					
Personnel	\$ 207,290	\$ 234,519	\$ 216,160	\$ 226,400	\$ 193,570
Operating charges	50,963	121,772	66,880	55,400	50,820
Capital	4,113	2,794	2,000	-	6,900
Total	262,366	359,085	285,040	281,800	251,290
<b>Building</b>					
Personnel	294,438	269,616	286,340	345,700	416,860
Operating charges	41,003	103,920	60,280	36,500	50,910
Capital	11,278	1,050	2,500	2,000	22,800
Total	346,719	374,586	349,120	384,200	490,570
<b>Streets &amp; Drainage</b>					
Personnel	337,169	378,095	393,670	438,450	377,900
Operating charges	131,300	156,107	149,300	133,175	154,400
Capital	3,008	-	7,000	7,000	9,000
Total	471,477	534,202	549,970	578,625	541,300
<b>Fleet &amp; Facility</b>					
Personnel	67,829	60,660	60,770	65,400	72,110
Operating charges	125,217	139,709	139,600	126,850	134,800
Capital	11,216	10,074	-	-	6,500
Total	204,262	210,443	200,370	192,250	213,410
<b>Total - Public Works</b>	<b>\$ 1,284,824</b>	<b>\$ 1,478,316</b>	<b>\$ 1,384,500</b>	<b>\$ 1,436,875</b>	<b>\$ 1,496,570</b>

## Expenditure Detail

<i>P.W.-Administration</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1998	1999	2000	2000	2001
Salaries and wages	\$ 139,928	\$ 176,203	\$ 157,960	\$ 169,100	\$ 138,870
Overtime	2,401	983	500	2,000	810
Longevity	1,102	1,503	1,500	1,800	1,750
Automobile allowance	3,503	3,612	3,600	3,600	3,600
Part-time/temporary	23,544	3,777	1,000	1,200	2,400
Retirement contributions	15,114	19,934	21,200	20,200	19,510
Social security cont.	10,415	13,840	11,900	13,200	10,630
Health care benefits	10,338	13,766	14,900	12,000	10,550
Workers' compensation	914	447	400	1,200	450
Employee relations	31	335	200	300	2,000
Employee tuition	-	119	3,000	1,800	3,000
<b>Total - Personnel</b>	<b>207,290</b>	<b>234,519</b>	<b>216,160</b>	<b>226,400</b>	<b>193,570</b>
Communication costs	1,614	15,230	1,300	1,500	800
Community relations	104	398	200	150	400
Consultants	12,949	17,169	5,000	5,000	15,000
Other contracted services	15,053	69,021	41,000	40,000	15,000
Professional dues	1,043	831	910	250	1,075
Publications	(63)	518	470	300	375
Equipment replacement	2,600	2,600	2,600	2,600	2,600
Equipment maintenance	2,429	4,805	1,500	400	1,600
Vehicle maintenance	108	84	300	-	-
Equipment/lease rental	3,363	2,244	4,000	3,600	7,200
Office supplies	4,288	4,328	3,000	500	3,500
Operating supplies	3,631	1,100	2,700	500	1,000
Fuel	138	77	500	-	-
Travel and training	3,586	3,152	3,000	600	2,270
Electricity	120	215	400	-	-
<b>Total - Operating Charges</b>	<b>50,963</b>	<b>121,772</b>	<b>66,880</b>	<b>55,400</b>	<b>50,820</b>
Data processing equipment	3,448	-	-	-	2,900
Other equipment	665	2,794	2,000	-	4,000
<b>Total - Capital</b>	<b>4,113</b>	<b>2,794</b>	<b>2,000</b>	<b>-</b>	<b>6,900</b>
<b>Total - P.W. Administration</b>	<b>\$ 262,366</b>	<b>\$ 359,085</b>	<b>\$ 285,040</b>	<b>\$ 281,800</b>	<b>\$ 251,290</b>

## Expenditure Detail

<i>P.W.-Development Svcs.</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1998	1999	2000	2000	2001
Salary and wages	\$ 195,115	\$ 187,990	\$ 205,840	\$ 230,400	\$ 290,360
Overtime	31,298	7,231	5,000	20,800	12,000
Longevity	971	964	1,090	1,300	1,260
Part-time/temporary	10,868	14,425	8,000	8,000	12,000
Retirement contribution	23,902	24,830	27,400	32,600	40,220
Social security cont.	16,163	15,466	16,210	18,700	22,490
Health care benefits	15,174	17,742	21,260	32,400	36,880
Workers' compensation	947	968	1,240	1,500	1,650
Employee relations	-	-	300	-	-
<b>Total - Personnel</b>	<b>294,438</b>	<b>269,616</b>	<b>286,340</b>	<b>345,700</b>	<b>416,860</b>
Communications costs	3,325	1,840	3,000	3,500	2,500
Community relations	-	1,083	1,000	1,000	4,000
Other contracted services	1,678	66,560	16,000	13,000	15,000
Professional dues	681	310	1,130	600	1,280
Publications	47	630	800	200	700
Equipment replacement	17,059	15,200	15,200	-	-
Equipment maintenance	3,397	6,949	3,500	5,000	4,000
Vehicle maintenance	1,773	2,113	1,200	1,000	1,500
Recruiting and hiring	140	-	1,000	-	-
Office supplies	2,325	1,312	3,500	1,500	3,500
Operating supplies	5,272	5,645	6,500	6,000	6,900
Fuel	695	1,350	1,350	1,200	2,500
Travel and training	4,611	928	6,100	3,500	9,030
<b>Total - Operating Charges</b>	<b>41,003</b>	<b>103,920</b>	<b>60,280</b>	<b>36,500</b>	<b>50,910</b>
Data processing equip.	11,278	1,050	2,500	2,000	3,800
Other equipment	-	-	-	-	19,000
<b>Total - Capital</b>	<b>11,278</b>	<b>1,050</b>	<b>2,500</b>	<b>2,000</b>	<b>22,800</b>
<b>Total - Department</b>	<b>\$ 346,719</b>	<b>\$ 374,586</b>	<b>\$ 349,120</b>	<b>\$ 384,200</b>	<b>\$ 490,570</b>

## Expenditure Detail

<i>P.W.-Streets</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1998	1999	2000	2000	2001
Salary and wages	\$ 221,573	\$ 250,205	\$ 254,300	\$ 267,800	\$ 240,210
Overtime	13,943	8,941	10,000	25,500	13,440
Longevity	6,151	6,668	6,080	7,200	5,170
Part-time/temporary	-	-	-	1,000	-
Retirement contribution	29,186	34,856	35,000	39,200	34,380
Social security cont.	19,378	20,221	20,420	22,500	19,050
Health care benefits	36,646	40,652	47,970	51,100	45,870
Workers' compensation	10,142	16,510	19,600	24,000	18,480
Employee relations	150	42	300	150	300
Employee tuition	-	-	-	-	1,000
<b>Total - Personnel</b>	<b>337,169</b>	<b>378,095</b>	<b>393,670</b>	<b>438,450</b>	<b>377,900</b>
Communication costs	1,494	1,655	1,200	1,200	700
Publication	-	112	100	50	100
Equipment replacement	36,306	35,200	35,200	35,200	35,200
Equipment maintenance	1,798	7,495	6,500	6,500	6,500
Vehicle maintenance	7,461	13,353	8,600	7,500	8,000
Street & drainage maint.	37,190	56,490	57,000	57,000	30,000
Street sign maint	-	-	-	-	30,000
Office supplies	855	202	-	25	-
Operating supplies	13,025	8,576	9,000	8,000	8,500
Fuel	3,422	7,924	7,500	6,000	7,500
Construction materials	19,484	11,659	15,000	1,000	13,000
Travel and training	1,401	1,334	1,200	700	4,900
Electricity	8,864	12,107	8,000	10,000	10,000
<b>Total - Operating Charges</b>	<b>131,300</b>	<b>156,107</b>	<b>149,300</b>	<b>133,175</b>	<b>154,400</b>
Other equipment	3,008	-	7,000	7,000	9,000
<b>Total - Capital</b>	<b>3,008</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>9,000</b>
<b>Total - Department</b>	<b>\$ 471,477</b>	<b>\$ 534,202</b>	<b>\$ 549,970</b>	<b>\$ 578,625</b>	<b>\$ 541,300</b>



## Expenditure Detail

<i>P.W.-Fleet</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salary and wages	\$ 45,777	\$ 41,153	\$ 38,700	\$ 44,900	\$ 51,860
Overtime	3,832	2,446	2,000	3,700	2,500
Longevity	578	642	730	1,300	420
Retirement contribution	5,666	6,208	6,270	6,300	7,310
Social security cont.	3,836	3,549	3,580	3,600	4,060
Health care benefits	6,717	5,520	7,900	4,000	4,410
Workers' compensation	1,273	1,142	1,390	1,600	1,550
Employee relations	150	-	200	-	-
<b>Total - Personnel</b>	<b>67,829</b>	<b>60,660</b>	<b>60,770</b>	<b>65,400</b>	<b>72,110</b>
Communication costs	1,445	878	1,600	1,000	700
Other contracted services	43,035	45,914	50,000	45,000	55,000
Equipment maintenance	5,175	6,008	3,000	2,000	1,500
Vehicle maintenance	2,507	854	2,000	2,000	2,000
Building and grounds	63,570	69,835	70,600	60,000	63,100
Recruiting and hiring	63	-	-	-	-
Equipment lease/rental	-	-	500	-	-
Operating supplies	8,795	14,756	10,000	15,000	10,000
Fuel	447	1,412	1,400	1,700	2,000
Travel and training	180	15	500	150	500
Electricity	-	37	-	-	-
Other utilities	-	-	-	-	-
<b>Total - Other Charges</b>	<b>125,217</b>	<b>139,709</b>	<b>139,600</b>	<b>126,850</b>	<b>134,800</b>
Other equipment	11,216	10,074	-	-	6,500
<b>Total - Capital</b>	<b>11,216</b>	<b>10,074</b>	<b>-</b>	<b>-</b>	<b>6,500</b>
<b>Total - Department</b>	<b>\$ 204,262</b>	<b>\$ 210,443</b>	<b>\$ 200,370</b>	<b>\$ 192,250</b>	<b>\$ 213,410</b>



# Summary

## Fund Description —

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for an ad valorem (property) tax to be levied in sufficient amount to produce the funds needed to satisfy the City's annual debt service requirements for its general obligation Bonds.

## Fund Activity —

The City uses debt financing to fund large capital investments. Streets, drainage, water and waste water systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt.

In 2001 the Debt Service Fund will finance \$4,493,610 of debt service, a 17.1% increase over the amount funded in 2000.

To fund this increase, an ad valorem tax rate of \$0.215 per \$100 will be required in 2001. The tax rate increased only one-half cent over the 2000 tax rate because of an 11% increase in assessed values.

The City Charter limits the City's bonded debt to

5% of the assessed value. Since the projected assessed value for the City in 2001 is \$2.0 billion, the current debt limit under this provision is \$100,000,000. As of January 1, 2001 the City will owe a total of \$62,440,000 to bondholders of all outstanding bonds. Of this total amount, the amount to be financed by the Debt Service Fund using property taxes will be \$51,855,000.

Steady growth in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy should keep the City's credit ratings high.

## Future Activity —

In order to complete the Infrastructure Replacement Program, the City will issue \$12,550,000 of General Obligation Bonds in 2002. This will completely use the authorization approved by the voters in 1995. In order to absorb the debt service on these future bonds and those currently outstanding, the City will need to raise taxes about four cents. This would give rise to a debt service property tax rate of around \$0.245 nearly ten cents below the projections supplied to the voters when the infrastructure replacement program was launched.

### (Payable from Ad Valorem Taxes)

	Outstanding 12/31/2000	2001 Retirements	Outstanding 12/31/2001	2001 Interest
1992 Refunding Bonds	\$ 6,295,000	\$ 930,000	\$ 5,365,000	\$ 329,462
1992 Permanent Imp. Bonds	300,000	150,000	150,000	17,850
1993 Permanent Imp. Bonds	9,835,000	250,000	9,585,000	522,860
1996 Permanent Imp. Bonds	6,540,000	190,000	6,350,000	370,105
1998 Permanent Imp. and Ref. Bonds	14,425,000	230,000	14,195,000	689,423
2000 Permanent Imp. Bonds (estimated)	-	-	15,950,000	660,000
Tax Contract	390,000	130,000	260,000	13,910
	<u>\$37,785,000</u>	<u>\$1,880,000</u>	<u>\$51,855,000</u>	<u>\$2,603,610</u>

## Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 638,877</b>	<b>\$ 811,335</b>	<b>\$ 811,335</b>	<b>\$ 949,832</b>
<b>Revenues:</b>				
Ad valorem taxes	3,301,479	3,654,000	3,725,000	4,327,000
Interest on investments	501,050	250,000	250,000	250,000
<b>Total Revenues</b>	<b>3,802,529</b>	<b>3,904,000</b>	<b>3,975,000</b>	<b>4,577,000</b>
<b>Total Available Resources</b>	<b>4,441,406</b>	<b>4,715,335</b>	<b>4,786,335</b>	<b>5,526,832</b>
<b>Expenditures:</b>				
Debt service -principal	1,585,000	1,780,000	1,780,000	1,880,000
Debt service - interest	2,040,071	2,051,500	2,051,503	2,603,610
Fiscal fees	5,000	5,000	5,000	10,000
<b>Total Expenditures</b>	<b>3,630,071</b>	<b>3,836,500</b>	<b>3,836,503</b>	<b>4,493,610</b>
<b>Ending Balance</b>	<b>\$ 811,335</b>	<b>\$ 878,835</b>	<b>\$ 949,832</b>	<b>\$ 1,033,222</b>

## Water and Sewer Fund —

The Water and Sewer Fund is an Enterprise Fund. Enterprise funds are operated and accounted for like business enterprises in the private sector. Specifically, enterprise funds are meant to be self-supporting. The Water and Sewer Fund (Water Fund) accounts for the revenue, expenditures and transfers associated with the operation of the water and sanitary sewer system. User fees finance the system and its services.

To more clearly account for the major capital expenditures necessary to maintain the system, the Water Fund has been divided into operating and capital sections. The operating section accounts for system operations, including personnel, supplies, services, and operating capital equipment. The capital section deals with unusual or very large capital projects. These projects generally are to renovate the water delivery or wastewater collection system to keep them in compliance with regulations and laws, safe, and in service.

In terms of revenue, the Water Fund produces less than a third of the revenues generated in City's General Fund. In spite of the smaller revenue base, the Water Fund's impact in the community may well exceed the General Fund's. Often the initial operation of a City is its Water Utility and, in many cases, the reason for incorporating a City is the need for drinking water and the sanitary disposal of wastewater.

Water and Sewer systems are expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair capital assets. This is true in West University Place. The City has approximately \$27 million invested in capital assets associated with the water and sewer utility. Put another way, the City could operate the water and sewer utility for ten years on the cash it has invested in the system's capital assets. Additionally, much of the Water Fund's capital was acquired over thirty years ago. The cost of replacing the Fund's \$27 million investment would be staggering at today's costs.

A significant portion of the City's infrastructure replacement program is dedicated to Water and Sewer Assets. Over the next five years the City will spend more than \$8.3 million on replacing aging water delivery and sewer collection systems.

In order for the Water Fund to be self-supporting, the water and sewer service fees must reflect both the cost of operations and the cost of capital, or else the system will deteriorate. Typically, the cost of capital is reflected in the water and sewer rates by charging a rate sufficient to cover the operating costs *and the debt service costs associated with major capital maintenance*. Prior to 1995 the City did not follow this practice.

## Fund Financial Activity —

**2000 Financial Activity.** In spite of another dry, hot summer, the Water Fund is expected to just meet the revenue estimates used to develop the 2000 Budget. Based on historical consumption patterns of water and sewer services, the system should generate approximately \$3 million in billings for services. If this occurs, revenues in the Water Fund will fall below revenue needs by \$64,000.

Even though much of the cost associated with water utility varies with usage, expenditures are expected to fall below the levels that were anticipated for 2000. The 2000 Budget appropriated \$900,000 to pay for purchased water. Again, using estimates based on historical consumption, the cost of purchased surface water will approach \$900,000 provided. This reduced cost is due to using more ground water than usual.

Altogether, Water Fund expenditures should amount to \$3.6, including debt service (\$849,760).

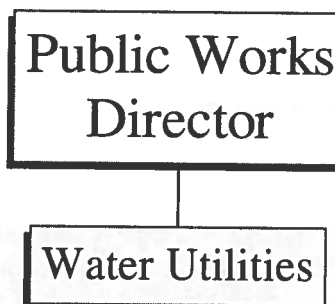
**The 2001 Budget.** The adopted Budget is based on revenues of \$3,996,000; a 11% increase over the 2000 budget. The City expects to issue additional bonds in 2001. An 11% increase in water and sewer service rates in 2001 will bring the Water Fund into compliance with bond covenants that restrict the City from issuing new revenue bonds until the water and sewer system is generating net revenues 1.25 times the current debt service. In 2000 the Water Fund fell short of this target.

Budgeted expenditures are \$4,252,590. System operations are expected to cost \$2,753,650, including the \$441,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund, and \$948,940 to pay the principal and interest on outstanding revenue bonds.

# Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 3,328,900</b>	<b>\$ 2,399,740</b>	<b>\$ 2,399,740</b>	<b>\$ 2,385,620</b>
<b>Operating Revenues</b>				
Service Charges				
Water	1,749,424	1,810,000	1,810,000	2,050,000
Sewer	1,315,961	1,320,000	1,310,000	1,545,000
Other	71,158	125,000	101,000	116,000
Interest Income	226,290	350,000	325,000	275,000
Other non-operating income	49,770	10,000	5,000	10,000
<b>Total Operating Revenues</b>	<b>3,412,603</b>	<b>3,615,000</b>	<b>3,551,000</b>	<b>3,996,000</b>
<b>Total Available</b>	<b>6,741,503</b>	<b>6,014,740</b>	<b>5,950,740</b>	<b>6,381,620</b>
<b>Expenditures</b>				
Operations	2,361,181	2,314,220	2,224,360	2,312,650
Administration	441,000	441,000	441,000	441,000
Transfers to Other Funds	800,000	50,000	50,000	550,000
Debt Service	739,582	849,760	849,760	948,940
<b>Total Expenditures</b>	<b>4,341,763</b>	<b>3,654,980</b>	<b>3,565,120</b>	<b>4,252,590</b>
<b>Ending Balance</b>	<b>\$ 2,399,740</b>	<b>\$ 2,359,760</b>	<b>\$ 2,385,620</b>	<b>\$ 2,129,030</b>

# Water Utility Operations



## **Department Mission —**

*To meet the Citizen's demand for potable water and dispose of waste water in compliance with regulations and consideration of the environment.*

## Activity Summary

The City's Water Utility Operations are the responsibility of the Public Works Director.

### *Accomplishments in 2000:*

- Started a valve and hydrant maintenance program.
- Completed a new water rate structure.
- Completed capital maintenance on water storage tanks.

### *Objectives for 2001:*

- Implement a phased-in automated meter-read-

ing program on a "pay as you go" basis.

- Rehabilitate No. 7 Water Well.
- Implement a program to reduce water loss.

### *Major Budget Items:*

- Purchased surface water — \$960,000. Payments to the City of Houston for treated drinking water.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Personnel	\$ 554,306	573,429	608,160	610,400	660,300
Operating charges	\$ 1,702,746	1,780,569	1,658,910	1,566,810	1,610,350
Capital	9,856	7,187	47,150	47,150	42,000
<b>Total</b>	<b>\$ 2,266,908</b>	<b>2,361,185</b>	<b>2,314,220</b>	<b>2,224,360</b>	<b>2,312,650</b>



## Expenditure Detail

<i>P.W.-Water Utilities</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1998	1999	2000	2000	2001
<b>Salaries and wages</b>	372,262	393,627	393,370	386,900	425,440
On call	7,824	4,076	16,500	16,200	16,500
Overtime	25,394	18,034	24,400	32,900	24,400
Longevity	5,084	5,643	5,840	5,800	5,660
Part-time/temporary	-	647	-	-	-
Retirement contribution	46,201	54,485	54,970	57,400	61,130
Social security cont.	30,704	31,568	32,250	33,100	34,070
Health care benefits	55,905	54,443	68,890	63,600	78,500
Workers' compensation	10,702	9,682	10,440	13,000	11,600
Employee relations	230	1,224	1,500	1,500	3,000
Employee tuition	-	-	-	-	-
	<b>554,306</b>	<b>573,429</b>	<b>608,160</b>	<b>610,400</b>	<b>660,300</b>
<b>Communication costs</b>	4,428	14,976	33,120	30,000	15,900
Surface water contract	975,399	1,006,632	960,000	900,000	960,000
Sludge removal	30,410	183,887	37,800	36,000	35,400
Other contracted svcs	34,979	35,247	37,930	35,000	35,950
Professional dues	1,347	1,957	2,700	2,700	2,850
Equipment replacement	63,700	63,800	63,800	63,800	63,800
Equipment maintenance	16,003	20,674	25,700	22,000	20,500
Vehicle maintenance	12,668	4,826	5,000	8,000	6,000
Building and grounds	1,123	1,486	11,000	11,000	7,000
Water system maintenance	45,239	51,448	54,500	54,500	54,000
Sewer system maintenance	113,742	86,103	87,900	87,900	86,400
Office supplies	1,491	1,192	750	1,000	1,500
Operating supplies	16,386	21,980	25,200	23,000	23,080
Fuel	17,116	11,646	8,100	9,000	9,000
Construction materials	3,265	9,210	6,000	5,500	5,000
Treatment chemicals	35,323	35,894	43,000	41,000	39,720
Travel and training	7,330	7,311	16,410	16,410	18,490
Electricity	322,797	222,300	240,000	220,000	225,760
<b>Total - Other Charges</b>	<b>1,702,746</b>	<b>1,780,569</b>	<b>1,658,910</b>	<b>1,566,810</b>	<b>1,610,350</b>
<b>Furniture and equipment</b>	2,714	-	-	-	-
Other equipment	7,142	7,187	47,150	47,150	42,000
<b>Total - Capital</b>	<b>9,856</b>	<b>7,187</b>	<b>47,150</b>	<b>47,150</b>	<b>42,000</b>
<b>Total - Division</b>	<b>2,266,908</b>	<b>2,361,185</b>	<b>2,314,220</b>	<b>2,224,360</b>	<b>2,312,650</b>

# Summary

## Water and Sewer Utility Capital Project Fund —

The Water and Sewer Utility Capital Project Reserve Fund accounts for the financing of the major capital projects necessary to maintain the City's Water and Sewer Utility. The Reserve is to ensure that a sufficient fund balance is maintained to adequately finance major maintenance and repair projects.

Projects that cost less than \$25,000 are routinely budgeted in the Water and Sewer Operating Fund. This Fund plans for larger projects, which are unusual in both the size and scope of the work.

## Fund Activity —

The 2000 Budget provided \$1,525,000 to fund capital repairs and maintenance. During 2000, the City will spend an estimated \$225,000 repainting a tank, repairing the Wakeforest Water Tower

and to renovate the Clarifier.

**New projects.** The Bellaire Tower will need to be repaired or replaced. The estimated cost to be incurred in 2001 is \$200,000.

\$75,000 has been provided to upgrade the waste water treatment plant chlorination system.

Water well No. 7 needs rehabilitation at an expected cost of \$210,000.

Water meter reading is currently accomplished through contractors. This labor-intensive function is the basis for an accurate water bill, making it one of the cornerstones of good customer service. The quality of meter readings depends on the experience of the crew, which is often effected by the high turnover rate common to this job. The Proposed Budget appropriates \$110,000 to begin replacing the City's water meters with new meters that can be read electronically, increasing the accuracy and timeliness of the readings.

## Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 91,543</b>	<b>\$ 200,931</b>	<b>\$ 200,931</b>	<b>\$ 50,931</b>
<b>Revenues</b>				
Transfers from:				
Water and Sewer Operating Fund	800,000	250,000	50,000	550,000
Tax and revenue contract	-	1,300,000	-	-
Interest	1,296	25,000	25,000	-
<b>Total Revenues</b>	<b>801,296</b>	<b>1,575,000</b>	<b>75,000</b>	<b>550,000</b>
<b>Total Available</b>	<b>892,839</b>	<b>1,775,931</b>	<b>275,931</b>	<b>600,931</b>
<b>Expenditures</b>				
Capital Projects	691,908	1,775,000	225,000	645,000
<b>Total Expenditures</b>	<b>691,908</b>	<b>1,775,000</b>	<b>225,000</b>	<b>645,000</b>
<b>Ending Balance</b>	<b>\$ 200,931</b>	<b>\$ 931</b>	<b>\$ 50,931</b>	<b>\$ (44,069)</b>

## Project Schedule

	Total Project Cost	Project Costs through 1999	Revised 2000	Adopted 2001
<b>Project Status</b>				
<i>Projects in progress December 31, 2000</i>	\$ -	\$ -	\$ -	\$ -
<b>New Projects</b>				
Bellaire Tower	900,000	-	-	200,000
WWTP Chlorination Upgrade	330,000	-	-	75,000
Repair Well No. 7	210,000	-	-	210,000
Automated meter reading	1,300,000	-	-	110,000
<b>Completed Projects</b>				
Repaint exterior of 400 thousand gallon water tank	70,000	-	70,000	-
Wakeforest water tower repairs	120,000	-	120,000	-
West clarifier renovation	35,000	-	35,000	-
<b>Repair Contingency</b>				
Fiscal 2000 repair contingency	50,000	-	-	50,000
<b>Total Project Costs</b>	<b>\$ 3,015,000</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 645,000</b>



# Summary

## Fund Description —

The City collects and disposes of solid waste for its citizens. Prior to 1998 this activity was accounted for in the General Fund. Since a policy goal of the City is to finance the solid waste service with user fees, the 1998 Operating Budget separated its financial activity from the General Fund and created an enterprise fund.

In addition to insuring that the solid waste service is truly fee supported, separating the waste removal service from the other services provided by the General Fund will highlight the impact of efforts to reduce the flow of waste to the landfill.

## Fund Financial Activity —

**Financial Activity in 1999.** For the year ended December 31, 2000, the Solid Waste Fund is expected to generate an estimated \$852,000 for solid waste services. Revenue from solid waste fees tends to be very stable.

The *direct* cost of providing solid waste services in 2000 is expected to amount to \$648,100. Direct costs include personnel, capital equipment, supplies, and services that can be directly related to the solid waste collection and disposal service. There are other costs that are more difficult to quantify. Administrative, risk management, and equipment depreciation are examples of indirect costs associated with the delivery of solid waste services. Primarily, the General Fund pays these costs. In 2000 \$190,000 was provided toward reimbursing the General Fund for these indirect costs.

**2001 Budget.** The 2001 Budget forecasts the second complete year of self-sufficiency for the Solid Waste Fund. A \$0.50 per month increase of the solid waste collection fee in 2000 together with declining costs seem to have brought the Fund almost into balance.

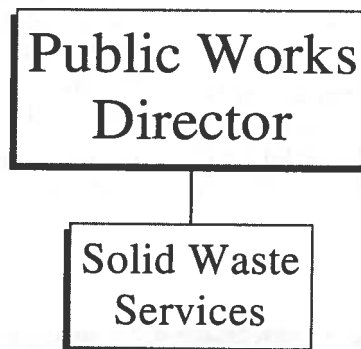
In 2001 the cost of service is expected to be \$954,340, including \$190,000 in indirect costs.

## Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 117,112</b>	<b>\$ 97,803</b>	<b>\$ 97,803</b>	<b>\$ 112,203</b>
<b>Operating Revenues</b>				
Service Charges	788,536	882,000	852,500	852,000
Interest	4,269	-	-	5,000
Transfer from General Fund	100,000	-	-	-
<b>Total Operating Revenues</b>	<b>892,805</b>	<b>882,000</b>	<b>852,500</b>	<b>857,000</b>
<b>Total Available</b>	<b>1,009,917</b>	<b>979,803</b>	<b>950,303</b>	<b>969,203</b>
<b>Expenditures</b>				
Operations	722,114	715,300	648,100	764,340
Administration	190,000	190,000	190,000	190,000
<b>Total Expenditures</b>	<b>912,114</b>	<b>905,300</b>	<b>838,100</b>	<b>954,340</b>
<b>Ending Balance</b>	<b>\$ 97,803</b>	<b>\$ 74,503</b>	<b>\$ 112,203</b>	<b>\$ 14,863</b>

# **Solid Waste Operations**

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## **Department Mission —**

*To provide a solid waste collection and disposal service that is effective, efficient and environmentally responsible.*

## Activity Summary

The Solid Waste Department reports to the City's Public Works Director. The Department collects solid waste from the City's residents and disposes of it; operates the City's recycling center; and collects limbs and other yard waste.

### *Accomplishments in 2000:*

- Reduced tipping fees by 35%.
- Initiated the use of Recycling Bins.

### *Objectives for 2001:*

- Replace one solid waste truck.

- Explore recycling of hazardous waste through City of Houston with partial funding from HGAC.

- Provide recycling bins to all households.

### *Major Budget Items:*

- Landfill tipping fees — \$140,000.
- Motor Vehicle Maintenance — \$30,000.
- Contract services to maintain the City's old landfill — \$27,200.
- Payments to the General Fund for administration and insurance — \$190,000.

Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Personnel	\$ 343,173	\$ 358,322	\$ 368,310	\$ 332,900	\$ 388,140
Operating charges	345,140	553,792	549,400	505,200	561,200
Capital	-	-	-	-	5,000
<b>Total</b>	<b>\$ 688,313</b>	<b>\$ 912,114</b>	<b>\$ 917,710</b>	<b>\$ 838,100</b>	<b>\$ 954,340</b>

## Expenditure Detail

<i>P.W.-Solid Waste</i> Account Description	Actual 1998	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
Salaries and wages	\$ 198,380	\$ 209,318	\$ 225,910	\$ 186,900	\$ 227,990
Overtime	21,998	10,559	13,000	17,100	15,000
Longevity	6,201	5,931	6,200	6,000	6,020
Part-time/temporary	33,428	57,290	16,000	32,300	30,000
Retirement contribution	27,461	29,604	30,790	26,600	33,220
Social security cont.	16,681	17,210	17,930	15,600	18,620
Health care benefits	27,443	16,515	42,480	33,500	40,700
Workers' compensation	10,246	11,895	14,500	14,300	15,090
Employee relations	1,335	-	1,500	600	1,500
<b>Total - Personnel</b>	<b>343,173</b>	<b>358,322</b>	<b>368,310</b>	<b>332,900</b>	<b>388,140</b>
Communication costs	3,114	265	3,500	500	800
Landfill tipping charge	148,659	154,127	148,000	100,000	140,000
Landfill maintenance	20,956	8,148	20,000	35,000	25,000
Other contracted svcs	6,478	3,020	12,000	3,200	27,200
Equipment replacement	104,210	104,300	104,300	104,300	104,300
Equipment maintenance	5,793	2,720	7,000	7,000	7,000
Vehicle maintenance	23,536	48,694	30,000	30,000	30,000
Recruiting and hiring	-	-	2,000	-	-
Operating supplies	8,694	13,515	8,000	8,000	9,000
Fuel	21,588	27,137	22,000	25,000	25,000
Travel and training	150	601	300	200	400
Electricity	1,962	1,265	2,300	2,000	2,300
General Fund	-	190,000	190,000	190,000	190,000
<b>Total - Operating Charge</b>	<b>345,140</b>	<b>553,792</b>	<b>549,400</b>	<b>505,200</b>	<b>561,000</b>
Other equipment	-	-	-	-	5,000
<b>Total - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
	<b>\$ 688,313</b>	<b>\$ 912,114</b>	<b>\$ 917,710</b>	<b>\$ 838,100</b>	<b>\$ 954,140</b>



# Summary

## Fund Description —

The Capital Project Fund finances the purchase or construction of expensive, highly specialized vehicles, equipment and vehicles having very long service lives, property, and buildings. Capital projects are characterized by their cost (normally exceeding \$25,000), the long operational life of the completed asset, and the impact they would have on a department's operating budget. Capital Projects are financed by debt proceeds, reserves, contributions, and interest earned on investments.

## Fund Activity —

The City's Capital Project Fund's 2000 budget provided \$1,455,000 to fund projects. The sources of these funds were transfers from the General Fund; lease purchase contracts; grants; interest; and contributions.

The Fund began 2000 with a deficit of \$657,397 due the unexpected acquisition of property for Colonial Park and changing the timing of payments from Friends of West U Parks from the beginning of a project to the end of the project. Revenues for 2000 are estimated to be \$830,000 and expenditures are expected to be \$536,757, reducing the deficit fund balance to \$364,154 by December 31, 2000.

**Projects completed in 2000 include:** The Colonial Park Property Acquisition, Court Administration Software, and Building Permit Software.

**2001 Appropriations.** Appropriations for 2001 include funding for projects underway when the

current fiscal year ends on December 31, 2000 and two new projects.

**Projects underway on January 1, 2001 include:** *ISO upgrade.* The 2000 Budget provided \$250,000 to renovate the Police Station. This renovation was necessary to provide facilities for new dispatchers needed to raise the City's ISO rating. Construction is expected to get underway in the last quarter of 2000.

*Edloe Linear Greenway* was approved during 2000. Expenditures for this project are not expected until 2001.

The *Town Center* is expected to begin during 2001 when the grant funds are made available.

*Whitt Johnson Park* – The renovation of this park began in late 1999 and is expected to be substantially complete by the end of 2000 with final completion in 2001.

Only two completely new projects have been included in the 2001 Budget:

A *Streetlight replacement project* will begin replacing streetlights in residential areas with pedestrian style lighting. The goal is to double the number of streetlights over the next five to seven years. Total cost of the project is estimated at \$1.3 million.

The feasibility studies of relocating the Police Station and Public Works Service areas would determine if the community would be better served if these facilities were relocated. The proposed \$35,000 would fund both studies.

Project Schedule				
Active Projects	Total Project Cost	Project Costs through 1999	Revised 2000	2001 Budget
<b>New Projects</b>				
Streetlights	\$ 1,300,000	\$ -	\$ -	\$ 100,000
Police Station Feasibility Study	-	-	-	35,000
<b>Active Projects</b>				
ISO upgrade	250,000	-	5,540	244,460
Edloe Linear Park	300,000	-	-	300,000
Town Centre	1,077,000	-	9,270	1,067,730
Grice Property	230,000	-	230,000	-
Imaging/document management	15,000	-	15,000	-
Whitt Johnson Park	371,000	159,176	206,824	5,000
Parks Improvements	50,000	-	30,800	19,200
Court administration system	37,443	27,849	9,594	-
Building permit system	25,000	9,515	15,485	-
Municipal Building Renovation	2,088,839	2,074,595	14,244	-
<b>Total project costs</b>	<b>\$ 5,744,282</b>	<b>\$ 2,271,135</b>	<b>\$ 536,757</b>	<b>\$ 1,771,390</b>

Statement of Revenues and Expenditures			
	Actual 1999	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 145,049</b>	<b>\$ (657,397)</b>	<b>\$ (364,154)</b>
<b>Revenues</b>			
<b>Transfers from:</b>			
General Fund	200,000	650,000	800,000
Recycling Fund	25,000	25,000	25,000
Other revenues	-	30,000	40,000
Grants from Harris County	50,000	25,000	25,000
Federal Grants	-	-	692,000
Interest earned on investments	157,001	100,000	100,000
Contribution from Friends of the Park	-	-	250,000
<b>Total Revenues</b>	<b>432,001</b>	<b>830,000</b>	<b>1,932,000</b>
<b>Total Available</b>	<b>577,050</b>	<b>172,603</b>	<b>1,567,846</b>
<b>Expenditures</b>			
Capital Projects	1,234,447	536,757	1,559,390
<b>Total Expenditures</b>	<b>1,234,447</b>	<b>536,757</b>	<b>1,559,390</b>
<b>Ending Balance</b>	<b>\$ (657,397)</b>	<b>\$ (364,154)</b>	<b>\$ 8,456</b>

# Summary

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## Fund Description —

The Infrastructure Replacement Fund is used to account for the financing of the major capital projects associated with replacing the City's streets, drainage, water and waste water systems. This ambitious program was initiated in the early 1990s. Easily qualifying as the largest public works program in the history of the City, the infrastructure replacement program is being financed with debt, water and sewer revenues and grants. The program's broad public support was demonstrated in 1995, when the City's voters overwhelmingly approved a \$63,000,000 Bond Program.

The approach to this program is unique. Rather than defining the projects as an individual street project or drainage project, the City was divided into 12 priority areas. All infrastructure replacement within a priority area is undertaken as a single project. This approach allows the contractor economies of scale, which translates into a lower total cost. Additionally, the disruption of City services is minimized.

In 2000 rising assessed values and a strong economic outlook persuaded city leaders to accelerate the pace of the program. The original plan called for completion of the last priority area in 2008, the accelerated schedule anticipates for the

completion of the seven remaining priority areas by 2004.

## Program Funding and Progress —

In 2001 contracts will be let for Priority Areas 7B, 8, and 12. In 2002 work on Priority Area 9 and 11A will get underway. Funding for these contracts will be secured by selling \$12,950,000 of General Obligation Bonds, \$3,015,000 of Sewer Bonds to the State of Texas Revolving Loan Program and \$5,065,000 of Water and Sewer Revenue Bonds.

These bonds will raise property taxes and the cost of water service to West U residents. However these increases are expected to be within the parameters

## Fund Activity —

During 2000, work was in progress on priority areas 6B and 7A. Additionally, preliminary engineering and planning was underway for Priority Areas 7B, 8, and 12.

In November, 2000, Bonds were sold to provide funding for Areas 7B, 8 and 12. The 2000 budget appropriates funds to areas 7B, 8 and 12.

Project Schedule				
	Total Project Cost	Project Costs through 1999	Revised 2000	Adopted 2001
<b>Project Status</b>				
<i>Projects Completed in 1999</i>				
Area 5B/6A	\$ 6,200,000	\$ 5,237,498	\$ 4,957	-
Slip lining sewer line	1,250,880	1,242,993	7,887	-
Storm Sewer	274,780	76,880	197,900	-
<i>Projects in Progress December 31, 1999</i>				
Area 6b	6,600,000	3,974,095	2,523,943	101,962
Area 7a	7,800,000	813,787	4,399,141	2,587,072
Area 7b	7,861,000	-	224,835	7,636,165
Area 8	8,510,000	-	238,413	8,271,587
Area 12	4,700,000	-	166,693	250,000
Contingency	100,000	-	10,260	100,000
<b>Total Project Costs</b>	<b>\$ 43,296,660</b>	<b>\$ 11,345,253</b>	<b>\$7,774,029</b>	<b>\$18,946,786</b>

Statement of Revenues and Expenditures			
	Actual 1999	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 20,079,847</b>	<b>\$ 13,960,764</b>	<b>\$ 23,234,381</b>
<b>Revenues</b>			
Grants	600,459	260,000	260,000
Interest earned on investments	355,444	837,646	325,000
Bond Proceeds	-	15,950,000	5,000,000
<b>Total Revenues</b>	<b>955,903</b>	<b>17,047,646</b>	<b>5,585,000</b>
<b>Total Available</b>	<b>21,035,750</b>	<b>31,008,410</b>	<b>28,819,381</b>
<b>Expenditures</b>			
Capital Projects	7,074,986	7,774,029	18,946,786
<b>Total Expenditures</b>	<b>7,074,986</b>	<b>7,774,029</b>	<b>18,946,786</b>
<b>Ending Balance</b>	<b>\$ 13,960,764</b>	<b>\$ 23,234,381</b>	<b>\$ 9,872,595</b>

# Summary

## Fund Description —

The City uses a wide variety of equipment to provide services to its citizens. The Equipment Replacement Fund finances the purchase of equipment routinely used by the City such as automobiles, trucks, tractors, trailers, and vans. Each department's budget provides a contribution to the Equipment Replacement Fund based on the estimated life and replacement value of its equipment. Equipment is purchased by the Fund when a combination of age and repair cost indicates that the machine has reached the end of its useful life.

## Fund Activity —

The Equipment Replacement Fund was established in the 1998 Budget. Currently, the City has equipment that cost more than \$1.8 million in service. The cost to replace this equipment is estimated to exceed \$2.5 million.

In order to avoid fluctuations caused by replacing large capital and to more carefully plan for the

orderly replacement of equipment, each department is charged an annual amount (roughly equivalent to a lease). This charge is transferred to the Equipment Replacement Fund and reserved for the purchase of replacement equipment. In 2000 the equipment replacement charges amount to \$341,890.

The City expects to spend \$324,000 for equipment in 2001. Two new patrol vehicles for the police department are expected to cost \$30,000 a piece and new radios will add another \$75,000.

As the City centralized its administrative data bases, the central data server became overloaded, resulting in poor response time. \$50,000 has been included to replace this equipment.

Two trucks are also scheduled to be replaced: a pickup truck used by Development Services and a garbage truck used by Solid Waste.

The Equipment Replacement Reserve is expected to increase to \$195,883.

## Statement of Revenues and Expenditures

	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 54,646</b>	<b>\$ 105,924</b>	<b>\$ 105,924</b>	<b>\$ 108,154</b>
<b>Revenues</b>				
Transfer from the General Fund	148,400	201,480	201,480	201,480
Transfer from the Water and Sewer Fund	63,800	63,700	63,700	63,700
Transfer from the Solid Waste Fund	104,300	104,210	104,210	104,210
Other revenues	3,690	-	4,680	-
Interest	9,547	2,500	2,500	7,250
<b>Total Revenues</b>	<b>329,737</b>	<b>371,890</b>	<b>376,570</b>	<b>376,640</b>
<b>Total Available Resources</b>	<b>384,383</b>	<b>517,583</b>	<b>482,494</b>	<b>484,794</b>
<b>Total Expenditures</b>	<b>278,459</b>	<b>380,000</b>	<b>374,340</b>	<b>324,000</b>
<b>Ending Balance</b>	<b>\$ 105,924</b>	<b>\$ 137,583</b>	<b>\$ 108,154</b>	<b>\$ 160,794</b>

# Equipment Replacement List

	Actual 1999	Budget 2000	Estimated 2000	Budget 2001
<b>Expenditures</b>				
<b>General Fund</b>				
<i>Police Department</i>				
Automobiles	\$ 53,376	\$ 60,000	\$ 55,000	\$ 60,000
Radios	119,102	-	-	75,000
<i>Finance Department</i>				
Central administration data server (AS/400)	-	-	-	50,000
<i>Fire Department</i>				
Ambulance	105,980	-	-	-
<i>Public Works Department</i>				
Building Division - Pickup Truck	-	-	-	19,000
Radios	-	55,000	49,505	-
Flat bed truck	-	35,000	36,250	-
<b>Water and Sewer Fund</b>				
<i>Public Works Department</i>				
Video Cameras for sewer lines	-	50,000	35,344	-
Jet Truck	-	60,000	78,636	-
<b>Solid Waste Fund</b>				
Solid Waste Truck	-	120,000	119,605	120,000
<b>Total Expenditures</b>	<b>\$ 278,458</b>	<b>\$ 380,000</b>	<b>\$ 374,340</b>	<b>\$ 324,000</b>

# Summary

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## Fund Description —

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The City has four special revenue funds: the *Parks Fund* accounts for donations made by citizens for the specific purpose of improving the City's parks, the *Recycling Fund* accounts for revenues derived

from the sale of recyclable materials which are set aside to further recycling in the community, the *Senior Citizens Activity Fund* accounts for revenues contributed by senior citizens for programs, and the *Home Rehabilitation Fund* was created to account for grant funds dedicated to rehabilitate housing for individuals meeting certain requirements.

## Activity Summary

### The Parks Fund —

A small fund balance, lower contribution rates and lower interest rates reduced the amount available to transfer to \$9,861.

Statement of Revenues and Expenditures				
	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 3,973</b>	<b>\$ 5,461</b>	<b>\$ 5,461</b>	<b>\$ 7,661</b>
<b>Revenues:</b>				
Interest on investments	121	1,000	200	200
Contributions	1,367	3,000	2,000	2,000
<b>Total Revenues</b>	<b>1,488</b>	<b>4,000</b>	<b>2,200</b>	<b>2,200</b>
<b>Total Available Resources</b>	<b>5,461</b>	<b>9,461</b>	<b>7,661</b>	<b>9,861</b>
<b>Expenditures:</b>				
Parks programs	-	-	-	-
Transfer to Capital Project Fund	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 5,461</b>	<b>\$ 9,461</b>	<b>\$ 7,661</b>	<b>\$ 9,861</b>



## Activity Summary

### The Recycling Fund —

The Recycling Fund is closely related to the Solid Waste Fund. The 2000 Budget was based on expected revenues of \$41,500. Expenditures in 2000 include a community awareness program and recycling containers. Recycling revenues rebounded during 2000 and are expected to more

than double the estimates used in the budget.

Revenues in 2001 are expected to be \$90,000. Expenditures consist of a \$25,000 transfer to the Capital Projects Fund to offset the cost of the recycling center and \$44,000 to support recycling programs.

Statement of Revenues and Expenditures				
	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	<b>\$ 2,224</b>	<b>\$ 542</b>	<b>\$ 542</b>	<b>\$ 59,542</b>
<b>Revenues:</b>				
Interest on investments	617	1,500	500	1,500
Sales of Recyclables	35,180	40,000	95,500	90,000
<b>Total Revenues:</b>	<b>35,797</b>	<b>41,500</b>	<b>96,000</b>	<b>91,500</b>
<b>Total Available Resources</b>	<b>38,021</b>	<b>42,042</b>	<b>96,542</b>	<b>151,042</b>
<b>Expenditures:</b>				
Recycling Programs	12,479	12,000	12,000	44,000
Transfer to Capital Project Fund	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>37,479</b>	<b>37,000</b>	<b>37,000</b>	<b>69,000</b>
<b>Ending Balance</b>	<b>\$ 542</b>	<b>\$ 5,042</b>	<b>\$ 59,542</b>	<b>\$ 82,042</b>

## Activity Summary

### The Senior Citizens Activity Fund—

The Senior Citizens Activity Fund has been created to account for revenues dedicated to senior citizen's activities. In the past these activities have been accounted for in a separate fund under the

control of the the Senior Citizens Board. In order to increase the internal controls over these funds and to comply with State and Local laws, accounting for this activity is being transferred to the Finance Department. In 2001 revenues, consisting of activity fees paid by seniors, are expected to amount to \$15,000. Expenditures on these activities are also expected to be \$15,000.

Statement of Revenues and Expenditures				
	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues:</b>				
Interest on investments	-	-	-	100
Senior Citizen's Activity Fees	-	-	-	15,000
<b>Total Revenues:</b>	-	-	-	15,100
<b>Total Available Resources</b>	-	-	-	15,100
<b>Expenditures:</b>				
Senior Activities	-	-	-	15,000
<b>Total Expenditures</b>	-	-	-	15,000
<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ 100

## Activity Summary

### The Home Rehabilitation Fund —

The City has been provided a grant to rehabilitate homes for residents who meet certain financial criteria. The total grant is \$100,000.

Statement of Revenues and Expenditures				
	Actual 1999	Budget 2000	Revised 2000	Adopted 2001
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues:</b>				
Interest on investments	-	-	-	5,000
Intergovernmental Revenues	-	-	-	100,000
<b>Total Revenues:</b>	-	-	-	105,000
<b>Total Available Resources</b>	-	-	-	105,000
<b>Expenditures</b>				
Home rehabilitation expenses	-	-	-	100,000
<b>Total Expenditures:</b>	-	-	-	100,000
<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ 5,000



## Personnel Summary

Position	Grade	Budget 2000	Budget 2001	Salary Range	
				Minimum	Maximum
<b>Administration</b>					
City Manager	N/C	1	1	99,600 (current)	
City Secretary	N/C	1	1	55,000 (current)	
Personnel/Risk Specialist	40	1	1	32,820	47,988
Administrative Assistant	39	1	1	30,324	43,788
<b>Total administration</b>		<b>4</b>	<b>4</b>		
<b>Finance</b>					
<i>Finance</i>					
Finance Director	N/C	1	1	68,417 (current)	
Assistant Finance Director	41	-	1	35,676	52,800
Deputy Tax/Assessor Collector	38	1	1	28,140	40,128
Accounting Specialist	36	3	2	24,528	34,092
Utility Billing Specialist	37	1	1	26,208	36,900
Customer Service Representative	35	1	1	23,040	31,608
Cashier	35	1	1	23,040	31,608
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	30,324	43,788
Deputy Court Clerk	35	1	1	23,040	31,608
<b>Total Finance</b>		<b>10</b>	<b>10</b>		
<b>Police Department</b>					
<i>Police</i>					
Chief	N/C	1	1	73,215 (current)	
Police Captain	N/A	-	1	61,544	67,698
Police Patrol Lieutenant	N/A	4	3	54,982	58,614
Police Patrol Sergeant	N/A	4	5	47,573	52,364
Animal Control Officer	36	1	-	24,528	34,092
Police Officer	N/A	15	15	35,697	43,248
<i>Communications</i>					
Administrative Assistant	39	1	1	30,324	43,788
Police Dispatcher	N/A	9	9	25,591	35,286
<b>Total Police</b>		<b>35</b>	<b>35</b>		
<b>Fire Department</b>					
Chief	N/C	1	1	78,192 (current)	
Fire Marshal	N/A	1	1	48,407	58,647
Fire Captain	N/A	3	3	55,954	59,650
Fire Lieutenant	N/A	3	3	46,213	50,867
Firefighter	N/A	12	12	34,676	42,012
Secretary-Fire	36	1	-	24,528	34,092
<b>Total-Fire Department</b>		<b>21</b>	<b>20</b>		
<b>Public Works</b>					
<i>Public Works Administration</i>					
Public Works Director	N/C	1	1	70,742 (current)	
Secretary Public Works	36	1	-	23,700	32,940
Administrative Assistant	39	1	1	30,324	43,778

Position	Grade	Budget	Budget	Salary Range	
		2000	2001	Minimum	Maximum
<i>Development Services Division</i>					
Chief Building Official	43	1	1	42,636	64,632
Plans Examiner	40	1	1	32,820	47,988
Building Inspector	38	2	2	28,140	40,128
Planning & Dev. Coordinator/Forester	41	1	1	35,676	52,800
Administrative Assistant	39	1	1	30,324	43,788
Development Services Secretary	36	2	3	24,528	34,092
<i>Streets and Drainage</i>					
General Service Supervisor	41	1	1	35,676	52,800
Crew Chief-Street	38	1	-	28,140	40,128
Equipment Operator-Street	34	4	4	21,732	29,424
Maintenance Worker-Street	32	3	3	19,584	25,812
Traffic Maintenance Worker-Street	34	1	1	21,732	29,424
<i>Fleet and Facility</i>					
Building Maintenance Supervisor	34	1	1	21,732	29,424
Mechanic	34	1	1	21,732	29,424
Total-Public Works		23	22		
<b>Parks and Recreation</b>					
<b>Parks and Recreation</b>					
Parks and Recreation Director	N/C	1	1	60,825 (current)	
Recreation Manager	39	1	1	30,324	43,788
Administrative Assistant	39	1	1	30,324	43,788
<i>Senior Services</i>					
Senior Services Manager	40	1	1	32,820	47,988
Senior Activity Coordinator	36	1	1	24,528	34,092
Custodian	32	1	1	19,584	25,812
Total-Parks and Recreation		6	6		
Total General Fund		99	97		
<b>Water Fund</b>					
Utilities Superintendent	43	1	1	42,636	64,632
Utilities Coordinator	41	1	1	35,676	52,800
Crew Chief-Field Services	38	1	1	28,140	40,128
Crew Leader-Field Services	35	3	3	23,040	31,608
Maintenance Worker-Field Services	33	3	3	20,592	27,516
Maintenance Worker I-Field Services	32	1	1	19,584	25,812
Plant Operator II	38	1	1	28,140	40,128
Plant Operator I	34	3	3	21,732	29,424
Total Water Fund		14	14		
<b>Solid Waste Fund</b>					
Driver-Solid Waste	35	9	9	23,040	31,608
Laborer-Solid Waste	33	1	1	20,592	27,516
Total Solid Waste Fund		10	10		
Total Employees		123	121		

## Glossary of terms

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**-A- ACCOUNT:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.

**AD VALOREM:** Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**APPROPRIATION:** A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**-B- BOND:** A written promise, generally under seal, to pay a specific amount of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at fixed rate, usually paid periodically.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**BUDGET ORDINANCE:** The official enactment by the City Council establishing the legal authority for city officials to obligate and expend funds.

**-C- CAPITAL OUTLAYS:** Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$1000.

**CAPITAL IMPROVEMENTS PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project and the amount and method of financing.

**-D- DEBT SERVICE:** A cost category which typically reflects the repayment of general long-term debt principle and interest.

**DELINQUENT TAXES:** Property taxes remaining unpaid at the end of the current fiscal year. Although taxes become delinquent and accrue penalties and interest on February 1 of each year, they are carried as current taxes receivable during the current fiscal year.

**-E- EFFECTIVE TAX RATE:** The property tax rate set necessary to generate the same tax dollars as the previous tax year.

**-F- FISCAL YEAR:** A twelve month period at the end of which the City determines its financial condition and the results of its operations and closes its books. West U operates its fiscal year from January 1 to December 31.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

**FRANCHISE:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific ac-

tivities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The difference between governmental fund assets and liabilities, also referred to as fund equity.

- G- **GENERAL LEDGER:** A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double-entry book-keeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**GENERAL OBLIGATION BONDS:** Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of West University place pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

- H- **HARRIS COUNTY APPRAISAL DISTRICT:** A county-wide district formed by legislature to provide appraisals of property located within the county. These county-wide appraisals are provided to the county, school districts, cities and municipal utility districts for basis of taxation.

- O- **ORDINANCE:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

- P- **PERSONAL SERVICES:** The costs associated with compensating employees for their labor.

- R- **REVENUE BONDS:** Bonds that are to be repaid from a specific source of revenue. Revenue bonds are typically financed by user fees charged in Proprietary Funds such as the Water and Sewer Fund.

**REVENUES:** Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

- S- **SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

- T- **TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TAX RATE:** The amount of tax levied for each \$100 of assessed valuation.

- U- **USER FEES:** The payment of a fee for a direct receipt of a public service by the party benefiting from the service.